

## MEMORANDUM

**To:** Comment File (S7-10-22) – The Enhancement and Standardization of Climate-Related Disclosures for Investors

**From:** The Office of the Chair, U.S. Securities and Exchange Commission

**Date:** February 27, 2024

**Re:** Phone call with Senator Elizabeth Warren

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On February 27, the Chair had a phone call with Senator Elizabeth Warren about the SEC’s proposal for the enhancement and standardization of climate-related disclosures for investors. During the call, Senator Warren discussed her views, consistent with her comment letters, on the importance of mandatory Scope 1 and 2 disclosures from every registrant, the need to retain Scope 3 in the final rule, and the value of attestation over emissions disclosures.

**Attendees:**

- Chair Gary Gensler
- Senator Elizabeth Warren