

## MEMORANDUM

TO: File No. S7-10-22

FROM: Diem-Mi Lu – Counsel to Commissioner Jaime Lizárraga – U.S. Securities and Exchange Commission

RE: Office of Senator Tina Smith

DATE: February 27, 2024

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On February 27, 2024, Diem-Mi Lu spoke telephonically with Omair Taher, Economic Policy Advisory, Office of Senator Tina Smith. Among the topics discussed was the Commission's proposed rule on the Enhancement and Standardization of Climate-Related Disclosures for Investors.