

MEMORANDUM

TO: File No. S7-10-22

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

RE: Environmental Defense Fund

DATE: February 27, 2024

On February 27, 2024, Diem-Mi Lu spoke telephonically with Stephanie H. Jones, Senior Attorney, Climate Risk, Environmental Defense Fund. Among the topics discussed was the Commission's proposed rule on the Enhancement and Standardization of Climate-Related Disclosures for Investors.