

MEMORANDUM

TO: File No. S7-10-22

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

RE: B Lab

DATE: April 13, 2023

On April 13, 2023, Diem-Mi Lu spoke telephonically with the following individuals:

- Mike Iger, Partner, FGS Global
- Holly Ensign-Barstow, Senior Director, Programs and Policy, B Lab U.S. & Canada
- Grace Mausser, Policy Manager, B Lab U.S. & Canada
- Hana Kajimura, Head of Sustainability, Allbirds
- Christopher Adamo, Vice President of Government and Public Affairs, Danone North America

Among the topics discussed was the Commission's proposed rule on the Enhancement and Standardization of Climate-Related Disclosures for Investors.