

## In-House Corner: Climate Disclosure Bracketology

This feature of our blog is where our in-house readers share tips, anecdotes and thoughts about things that come up in their daily practice. This particular batch of thoughts is about considering climate disclosure through the lens of the NCAA March Madness basketball tournament [feel free to ping me and share your thoughts – they will be posted anonymously or with attribution, whichever you desire]:

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1. "I'm already engaged in self-hate during the proxy season, so when I fill out my bracket for a climate-themed tournament, my mind goes to the parade of horrors. So my Final Four? Water Shortages; Starvation; Home Displacement and the Extinction of Many Species." - Breanna Stewart Doe

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2. "I like to pick a few upsets, so my Final Four is unlikely. Saint Peters Scenario Planners; Michigan Materialities; UCLA Scope 3s and the Duke Blue Safe Harbors" – Caitlin Clark Doe

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3. "Many say there are seven ways to select a NCAA tournament bracket: The Artists; The Statistician; The Loyal Fan; Cinderella; The Fashionista; The Wrestling Fan; and The Mascotian. My way of selecting teams for a climate-related bracket is going to be controversial. I do it by closing my eyes and hoping for the best." – Jeff Van Gundy Doe

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4. "March Madness? That's the proxy season for me. I don't know anything about no brackets. And I want to keep it that way." – Dick Vitale Doe

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5. "My favorite day of the year is that first Thursday of the tournament when multiple games are on at once. Thankfully the SEC waited until a Monday to issue its proposed rule and that didn't interfere with my enjoyment." – Piper Chapman Doe

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6. "Normally I rely on my outside counsel to help me make my picks. But when it comes to building out disclosure controls for climate disclosure, I feel like I'm going to need a broader team of advisors to select a sound bracket." – Kimmy Gibbler Doe

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7. "The Complete Idiot's Guide to filling out a bracket for a climate-related March Madness? Deciding to try to read a 510-page proposing release in a single sitting." – Lisa Leslie Doe

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Here are our other blogs about the SEC's climate proposal so far: 1. [SEC Proposes Climate Disclosure Rules: 9 Things to Know](#) 2. ["How Much Is This Gonna Cost Us?" The SEC's Climate Economic Analysis](#) 3. [The SEC's Climate Proposal: Where Did We Wind Up With "Materiality"?](#) 4. [The SEC's Climate Proposal: When Should Scope 3 Emissions Be Considered "Material"?](#) 5. [The SEC's Climate Proposal: Assessing "Physical Risks"](#) 6. [The SEC's Climate Proposal: Assessing "Transition Risks"](#)

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