



American Bar Association
Section of Environment, Energy, and Resources
Environmental Disclosure Committee



Cosponsored by the Climate Change, Sustainable Development, and Ecosystems;
In-House Counsel; Renewable Energy Resources; and State and Regional Environmental Cooperation committees

Presents a "Quick Teleconference" program
This program does not offer CLE credit

Climate Change Disclosure:
Draft ASTM Standard Available for Comments

Thursday, December 4, 2008

12:00 p.m. – 1:30 p.m. Eastern Time / 11:00 a.m. – 12:30 p.m. Central Time
10:00 a.m. – 11:30 a.m. Mountain Time / 9:00 a.m. – 10:30 a.m. Pacific Time

Program Overview:

Climate change disclosures in financial filings are currently at best inconsistent, and at worst, nonexistent. There are arguments that climate change disclosures are required now due to (1) current state and regional regulation and the portent of federal regulation related to climate change and greenhouse gas emissions, (2) ongoing and likely climate-change related litigation, (3) commitment of significant corporate capital and management attention to develop climate change-related strategies and responses, and (4) increasing investor demand for climate change disclosures. ASTM International recently balloted a draft consensus standard on Financial Disclosure Attributed to Climate Change. This program discusses the need for a consistent approach to climate change disclosure, introduces the new draft standard and elicits comments.

Educational Objectives:

- Inform audience of current and future climate change disclosure issues.
- Provide information on current draft standard.
- Elicit feedback and comments to improve the standard.

Faculty:

Moderator:

Greg Rogers, Guida Slavich & Flores, Dallas, TX

Panelists:

Trisha Smith, Thacher Proffitt & Wood LLP, New York, NY

Gayle Koch, The Brattle Group, Cambridge, MA

Questions?

Do you have a question that you would like the panel to address? Please email your question to Gayle Koch, Gayle.Koch@brattle.com by Wednesday, December 3, 2008 at noon Eastern Time and the panel will make every effort to address your inquiry.

