

MEMORANDUM

To: Comment File No. CLL-15 – Statement on Reforming Regulation S-K

From: Staff of the Division of Economic and Risk Analysis, U.S. Securities and Exchange Commission

Date: May 6, 2026

Subject: Meeting with Representatives of Financial Executives International’s Committee on Corporate Reporting

On May 6, 2026, staff from the Division of Economic and Risk Analysis, U.S. Securities and Exchange Commission met with representatives of Financial Executives International’s Committee on Corporate Reporting. The topic discussed was the Statement on Reforming Regulation S-K (CLL-15).

The following staff from the Division of Economic and Risk Analysis, U.S. Securities and Exchange Commission attended: Dr. Joshua T. White and Julie Marlowe.

The following representatives of Financial Executives International’s Committee on Corporate Reporting attended: Emily Remillard and Molly McEneaney.