

**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:** June 15, 2026

**Subject:** Meeting with Representatives of Society for Corporate Governance

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On June 15, 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. Topics discussed included 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, Jill Henderson, and Julie Marlowe.

The following representatives of Society for Corporate Governance attended: Shawn Filippi, Elizabeth Foydel, and Paul Washington.