

MEMORANDUM

TO: Comment File – Climate Change Disclosures

FROM: Kristina S. Wyatt
Senior Counsel
Division of Corporation Finance
U.S. Securities and Exchange Commission

DATE: April 20, 2021

RE: Meeting with Representatives of the Investment Company Institute

On March 25, 2021, John Coates and Kristina Wyatt met with representatives of the Investment Company Institute, including the following individuals:

- Eric Pan
- Susan Olson
- Dorothy Donohue

Among the topics discussed were the March 15, 2021 request for public input related to climate change disclosures.