

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 Representative of the Managed Funds Association

On March 25, 2021, Kristina Wyatt met with Jennifer Han, a representative of the Managed Funds Association. Among the topics discussed were the March 15, 2021 request for public input related to climate change disclosures.