

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 Legal and General Investment Management
America

On March 16, 2021, John Coates and Kristina Wyatt met with representatives of Legal and General Investment Management America, including the following individuals:

- John Hoeppe
- Sacha Sadan
- Iancu Daramus
- Emma Rodriguez-Ayala
- Alexander Burr
- Meryam Omi

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