

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 Walmart

On March 17, 2021, Satyam Khanna and Kristina Wyatt met with representatives of Walmart, including the following individuals:

- Gordon Allison
- David Chojnowski
- Brendan Morrissey

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