

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 Deloitte

On March 15, 2021, John Coates and Kristina Wyatt met with representatives of Deloitte, including the following individuals:

- Punit Renjen
- Veronica Poole

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