

**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 Wilkie Farr

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On March 17, 2021, Kristina Wyatt met with Elizabeth Gray, a representative of Wilkie Farr. Among the topics discussed were the March 15, 2021 request for public input related to climate change disclosures.