

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 IBC-World Economic Forum

On March 17, 2021, John Coates, Emily Pierce, Michael Coco, and Kristina Wyatt met with representatives of the IBC-World Economic Forum, including the following individuals:

- Gabriele Liotta
- Marina Kitchen

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