

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 SASB

On March 18, 2021, Kristina Wyatt met with Janine Guillot, a representative of SASB. Among the topics discussed were the March 15, 2021 request for public input related to climate change disclosures.