

MEMORANDUM

TO: Comment File – Climate Change Disclosures

FROM: Kristina S. Wyatt
Senior Counsel
Division of Corporation Finance
U.S. Securities and Exchange Commission

DATE: May 3, 2021

RE: Meeting with Representatives of Royal Dutch Shell plc

On April 27, 2021, Satyam Khanna and Kristina Wyatt met with Joe Babits, a representative of Royal Dutch Shell plc. Among the topics discussed were the March 15, 2021 request for public input related to climate change disclosures.