

MEMORANDUM

TO: Comment File – Climate Change Disclosures

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

DATE: June 1, 2021

RE: Meeting with Business Roundtable

On May 27, 2021, Kristina Wyatt met with Maria Ghazal, a representative of the Business Roundtable. Among the topics discussed was the March 15, 2021 request for public input related to climate change disclosures.