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 Vermont Securities Regulators

On May 19, 2021, Kristina Wyatt met with representatives of Vermont's securities regulators, including the following individuals:

- Michael Pieciak
- Nicholas Marinaeau
- Ethan McLaughlin
- Gavin Boyles

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