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 10, 2021

RE: Meeting with Representatives of Eni SpA

On June 10, 2021, Luna Bloom, Office of Rulemaking Chief, Alexandra Ledbetter, Senior Counsel, and Kristina Wyatt, all from the Division of Corporation Finance, met with representatives of Eni SpA, including the following individuals:

- Marco Margheri, Head of US Relations, Eni SpA
- Francesca Ciardiello, Head of Political Scenario and Institutional Support to Business Development Sub-saharan Africa and Eurasia, Eni SpA
- Samuel Oswald, Policy Analyst, Eni Operating US
- Michael Teodori, Policy Analyst, Eni Operating US

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