

## **MEMORANDUM**

TO: Comment File on Climate Change Disclosures

FROM: Katherine Kelly, Counsel to Commissioner Lee

RE: Meeting with the Institute of Chartered Accountants in England and Wales (ICAEW)

DATE: June 13, 2021

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On March 25, 2021, Eric Juzenas, Satyam Khanna, and Katherine Kelly, counsel to then-Acting Chair Lee, met telephonically with representatives from the ICAEW, Robert Hodgkinson and Richard Spencer. Among the topics discussed was the request for public input on climate change disclosures.