

## **MEMORANDUM**

**To:** Comment File - Climate Change Disclosures

**From:** Armita Cohen  
Counsel to Commissioner Caroline Crenshaw  
U.S. Securities and Exchange Commission

**Date:** April 26, 2021

**Re:** Meeting with Representatives of National Resource Defense Council

On April 26, 2021, Armita Cohen from Commissioner Crenshaw's office met telephonically with Gabe Daly, Sarah Dougherty and Tom Zimpleman from the National Resource Defense Council.

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