

MEMORANDUM

To: Comment File - Climate Change Disclosures

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

Date: May 10, 2021

Re: Meeting with Representatives of the Center for Audit Quality

On May 10, 2021, Commissioner Caroline A. Crenshaw and Armita Cohen from Commissioner Crenshaw's office met telephonically with Catherine Ide, Julie Bell, Dennis McGowan and Carolyn Hall from the Center for Audit Quality.

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