

MEMORANDUM

To: Comment File - Climate Change Disclosures

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

Date: April 12, 2021

Re: Meeting with Representatives of Sustainability Accounting Standards Board

On April 12, 2021, Commissioner Caroline A. Crenshaw and Armita Cohen from Commissioner Crenshaw's office met telephonically Janine Guillot and Granville Martin from the Sustainability Accounting Standards Board.

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