

MEMORANDUM

TO: Comment File on Climate Change Disclosures

FROM: Katherine Kelly, Counsel to Commissioner Lee

RE: Meeting with the Sustainability Accounting Standards Board (SASB)

DATE: June 20, 2021

On June 8, 2021, Commissioner Lee and Katherine Kelly met telephonically with Janine Guillot of SASB. Among the topics discussed was the request for public input on climate change disclosures.