MEMORANDUM

To: Comment File - Climate Change Disclosures

From: Robert Cobbs Counsel to Commissioner Caroline Crenshaw U.S. Securities and

Exchange Commission

Date: September 14, 2021

Re: Meeting with Representatives of Ceres

On September 14, 2021, Commissioner Caroline A. Crenshaw and Robert Cobbs from Commissioner Crenshaw's office met telephonically with Isabel Munilla, Jim Coburn, and Vladimir Proano of Ceres.

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