

## **MEMORANDUM**

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

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

**Date:** October 7, 2021

**Re:** Meeting with Friends of the Earth

On October 7, 2021, Robert Cobbs from Commissioner Crenshaw's office met telephonically with Jeffrey Conant of Friends of the Earth.

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