

MEMORANDUM

To: Comment File - Climate Change Disclosures

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

Date: September 30, 2021

Re: Meeting with Representatives of the Natural Resources Defense Council

On September 30, 2021, Armita Cohen and Robert Cobbs from Commissioner Crenshaw's office met telephonically with Sarah Dougherty, Thomas Zimpleman, and Gabe Daly of the NRDC.

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