

## **MEMORANDUM**

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

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

**Date:** October 28, 2021

**Re:** Meeting with Representatives of the Publish What You Pay, OxFam, Earth Rights

On October 28, 2021, Robert Cobbs from Commissioner Crenshaw's office met telephonically with Dierdre Dlugoleski of Earth Rights, Aubrey Menard of OxFam, Daniel Mule of Oxfam, Carly Oboth of PWYP, and Paul Bugala who is an Independent Sustainable Investment Analyst.

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