

MEMORANDUM

TO: Comment File – Climate Change Disclosures

FROM: Kristina S. Wyatt
Senior Counsel
Division of Corporation Finance
U.S. Securities and Exchange Commission

DATE: April 20, 2021

RE: Meeting with Representatives of CII

On March 16, 2021, John Coates, Michael Seaman, and Kristina Wyatt met with representatives of CII, including the following individuals:

- Connor Garvey
- Amy Borus
- Ernie Barlett
- Glenn Davis

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