

**MEMORANDUM**

**TO:** File

**FROM:** Angie Kim  
Division of Corporation Finance  
U.S. Securities and Exchange Commission

**RE:** Telephone call with representatives of CDP

**DATE:** June 21, 2016

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On June 21, 2016, Commission staff spoke with representatives of CDP (f.k.a the Carbon Disclosure Project) to discuss the Business and Financial Disclosure Required by Regulation S-K concept release.

The following Commission staff representatives participated: Karen Garnett, Raquel Fox and Angie Kim of the Division of Corporation Finance.

The following representatives of CDP participated: Chris Fowle, Paula Diperna and Gabriel Herrera.