

**MEMORANDUM**

**TO:** File

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

**RE:** Meeting with representatives of the U.S. Environmental Protection Agency

**DATE:** August 18, 2016

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On August 18, 2016, Commission staff met with representatives of the U.S. Environmental Protection Agency (EPA) to discuss the Business and Financial Disclosure Required by Regulation S-K concept release.

The following Commission staff participated: Raquel Fox, Lauren Nguyen, Lisa Kohl, Charles Guidry and Angie Kim of the Division of Corporation Finance and Connor Raso of the Office of the General Counsel.

The following EPA staff participated: Lisa Comer, Erin Koch, Erin Saal, Harry Lewis, George Wyeth and Stephan Sylvan.