

MEMORANDUM

TO: Commission File No. S7-11-19

FROM: Office of Rulemaking
Division of Corporation Finance
U.S. Securities and Exchange Commission

RE: Meeting with Representatives from the Sustainability Accounting Standards Board

DATE: January 9, 2020

On January 9, 2020, Elizabeth Murphy, Felicia Kung and Sandra Hunter Berkheimer of the Division of Corporation Finance met with the following representatives from the Sustainability Accounting Standards Board:

- Thomas Riesenber
- Daniel Goelzer

The participants discussed the comment letter submitted by the Sustainability Accounting Standards Board regarding the Commission's Modernization of Regulation S-K Items 101, 103 and 105 proposed rule.