

**MEMORANDUM**

TO: File No. S7-11-19 – Modernization of Regulation S-K Items 101, 103, and 105

FROM: Katherine Kelly, Counsel to Commissioner Lee

RE: Meeting with Human Capital Management Coalition

DATE: August 12, 2020

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On July 23, 2020, Commissioner Lee and Katherine Kelly met telephonically with representatives from the Human Capital Management Coalition, including Cambria Allen-Ratzlaff, Mary Hartman Morris, Meredith Miller, and Beth Young. Among the topics discussed was the SEC's proposal regarding the Modernization of Regulation S-K Items 101, 103, and 105.