

**MEMORANDUM**

**TO:** File

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

**RE:** Meeting with representatives of PricewaterhouseCoopers LLP (PwC)

**DATE:** August 24, 2015

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On August 24, 2015, James Schnurr, Shelly Luisi, Courtney Sachtleben and Duc Dang of the Office of Chief Accountant and Keith Higgins, Mark Kronforst, Karen Garnett, Nilima Shah, Raquel Fox, Lisa Kohl, Amy Reischauer, Brian Soares and Angie Kim of the Division of Corporation Finance met with Paul Kepple, U.S. Chief Accountant for PwC and Paula Loop, Leader of the Center for Board Governance and Investor Resource Institute for PwC. The participants discussed Disclosure Effectiveness efforts.