

**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 Ernst & Young

**DATE:** January 15, 2016

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On January 15, 2016, Commission staff met with representatives of Ernst & Young to discuss Disclosure Effectiveness efforts.

The following Commission staff representatives participated: Keith Higgins, Mark Kronforst, Karen Garnett, Cicely LaMothe, Barry Summer, Craig Olinger, Nilima Shah, Raquel Fox, Kevin L. Vaughn and Angie Kim of the Division of Corporation Finance.

The following representatives of Ernst & Young participated: Neri Bukspan, Chris Holmes, Steven Jacobs and Jonathan Nus.