

MEMORANDUM

FILE: Disclosure Effectiveness

FROM: Michael Seaman
Special Counsel
Division of Corporation Finance
U.S. Securities and Exchange Commission

RE: Meeting with Representatives of Capital Group

DATE: February 16, 2016

On February 4, 2016, Commission staff met with representatives of Capital Group. Disclosure effectiveness was among the topics discussed.

The following Commission staff members participated: Jonathan Duersch, Sean May, Rachel Mincin, Christopher Semesky, Kristopher Shirley and Brian Staniszewski from Office of the Chief Accountant and Angela Connell, Dietrich King, Lindsay McCord, Kyle Moffatt, John Nolan, Michael Seaman, Stephanie Sullivan and David Walz from the Division of Corporation Finance.

The following Capital Group representatives participated: Julian Abdey, Cyana Chilton, Karen Choi, Trevor Connon, Caroline Jones, Dane Mott, Alex Popa, Anirudh Samsi, Scott Sykes and Matt Wilson.