

MEMORANDUM

FILE: S7-06-13

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

RE: Telephone Call with David H. Pankey

DATE: March 2, 2015

On March 2, 2015, Commission staff spoke by telephone with David H. Pankey of McGuireWoods LLP regarding the accredited investor definition.

The following Commission staff members participated: Sebastian Gomez Abero and Michael Seaman from the Division of Corporation Finance.