

MEMORANDUM

TO: File No. S7-06-16

FROM: Alexandra M. Ledbetter
Office of the Investor Advocate
U.S. Securities and Exchange Commission

DATE: November 27, 2017

RE: Meeting with representatives of Walden Asset Management

On November 8, 2017, Rick Fleming, Investor Advocate, Marc Sharma, Chief Counsel, Brian Scholl, Senior Economist, Stephen Deane, Engagement Advisor, and Alexandra Ledbetter, Senior Counsel, all of the Office of the Investor Advocate, met with the following representatives of Walden Asset Management: Timothy Smith, Belinda Cavazos, Carly M. Greenberg, Mohaira Osman, Heidi Soumerai, and Aaron Ziulkowski. Topics discussed included the Business and Financial Disclosure Required by Regulation S-K concept release.