

MEMORANDUM

TO: File

FROM: Angie Kim
Division of Corporation Finance
U.S. Securities and Exchange Commission

RE: Telephone call with the United States Patent and Trademark Office staff

DATE: July 22, 2016

On July 22, 2016, Commission staff spoke with representatives of the United States Patent and Trademark Office (USPTO) to discuss the Business and Financial Disclosure Required by Regulation S-K concept release.

The following Commission staff participated: Karen Garnett and Angie Kim of the Division of Corporation Finance and D. Bryant Morris of the Office of the General Counsel.

The following USPTO staff participated: Dana Colarulli, Kimberley Alton, Jennifer Blank, Michael Smith, David Carson, and Alan Marco.