

MEMORANDUM

TO: File

FROM: Angie Kim
Division of Corporation Finance

RE: Conference call with Sutherland

DATE: July 16, 2018

On July 16, 2018, Commission staff met with representatives of the life and annuity insurance industry from Sutherland to discuss the Business and Financial Disclosure Required by Regulation S-K concept release.

The following Commission staff participated: Elizabeth Murphy, Luna Bloom, Dan Greenspan and Angie Kim of the Division of Corporation Finance.

The following representatives of Sutherland participated: Stephen Roth, Dodie Kent, and Lorna MacLeod.