

MEMORANDUM

October 29, 2015

TO: File No. S7-08-15

FROM: Jacob D. Krawitz
Division of Investment Management

RE: Investment Company Reporting Modernization — Release No.
IC-31610

On October 29, 2015, Mathew Giordano, Chief Accountant, Kristy Von Ohlen, Assistant Chief Accountant, Sara Cortes, Senior Special Counsel, Jacob Krawitz, Senior Counsel, and Naseem Nixon, Senior Counsel, of the Division of Investment Management met with Brent Oswald (KPMG), Chris May (PwC), Maryna Tully (Deloitte), and Chris Van Voorhies (KPMG), representing the American Institute of CPAs (AICPA).

The purpose of the meeting was to discuss proposed amendments to Regulation S-X.