

MEMORANDUM

November 17, 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 November 5, 2015, Matthew Giordano, Chief Accountant, Kristy Von Ohlen, Assistant Chief Accountant, Diane Blizzard, Associate Director, Sara Cortes, Senior Special Counsel, Jacob Krawitz, Senior Counsel, and Naseem Nixon, Senior Counsel, of the Division of Investment Management, met with Anthony Arrigo, Chris May, and Peter Finnerty of PricewaterhouseCoopers LLP.

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