

## MEMORANDUM

November 23, 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 23, 2015, Matthew Giordano, Chief Accountant, Michael Pawluk, Branch Chief, Jacob Krawitz, Senior Counsel, and Naseem Nixon, Senior Counsel, of the Division of Investment Management, met with Irina Khouade, Mike Barkman, and Adeel Jivraj, of Ernst & Young LLP.

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