

**MEMORANDUM**

June 5, 2015

**TO:** File No. S7-08-15

**FROM:** Daniel K. Chang  
Division of Investment Management

**RE:** Investment Company Reporting Modernization – Investment Company Act  
Release No. 31610

On June 4, 2015, Michael C. Pawluk, Branch Chief, Daniel K. Chang, Senior Counsel, and Alan Dupski, Assistant Chief Accountant, of the Division of Investment Management, attended the Investment Company Institute's quarterly Accounting/Treasurers Committee meeting.

The purpose of the meeting was, in part, to discuss certain issues relating to the above-referenced proposal.