
M E M O R A N D U M

To : File No. S7-08-17

Date : May 3, 2018

From : N. Sean Harrison
Division of Investment Management

Re : FAST Act Modernization and Simplification of Regulation S-K—Release No. 33-10425

On May 3, 2018, Michael Pawluk and Sean Harrison participated on a call with Melanie Dolan, Erin McCloskey, Timothy Jinks, and Chad Gazzillo of KPMG to discuss certain issues relating to the above referenced proposal raised in their comment letter dated December 22, 2017.