

MEMORANDUM

To: File No. S7-10-18

From: Thaya Knight, Counsel to Commissioner Hester M. Peirce

Re: Meeting with Representatives of Deloitte

On May 29, 2018, Commissioner Hester M. Peirce, Thaya Knight, Counsel to Commissioner Peirce, and Charlotte Pennington, an intern in Commissioner Peirce's office, met with the following representatives from Deloitte:

- Joe Ucuzoglu, and
- Henry Ristuccia.

Among the topics discussed were the Commission's proposed changes to the Auditor Independence rule with Respect to Certain Loans or Debtor-Creditor Relationships.