

MEMORANDUM

TO: File No. S7-10-18; Release No. 33-10491

FROM: Giles Cohen
Deputy Chief Counsel
Office of the Chief Accountant
U.S. Securities and Exchange Commission

RE: Meeting with Representatives of American Investment Council

DATE: August 13, 2018

On August 13, 2018, Marc Panucci, Giles Cohen, Vassilios Karapanos, and Peggy Kim of the Office of the Chief Accountant and Alison Staloch, Brian Johnson, Melissa Gainor, and Joel Cavanaugh of the Division of Investment Management met with the following representatives from American Investment Council (“AIC”):

- Robert MacGoey, Apollo Global Management, Managing Director, Chief Accounting Officer and Controller
- Raj Hussain, CVC, Global Head of Compliance
- Krista Killian, CVC, Compliance Director for the Americas
- Jill Junor, CVC, Managing Director, Global Head of Fund Administration
- John Toriello, Blackstone, Managing Director, Finance
- Tabea Hsi, Blackstone, Managing Director, Legal & Compliance
- Jason Mulvihill, AIC, General Counsel
- Aaron Schlaphoff, Kirkland & Ellis, Partner

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