

MEMORANDUM

TO: Auditor Independence with Respect to Certain Loans or Debtor-Creditor Relationships
(Release No. IC-33091; File No. S7-10-18)

FROM: Dan Rooney
Assistant Chief Accountant, Division of Investment Management

RE: Meeting with Representatives of the Kirkland & Ellis LLP on behalf of American Investment Council ("AIC")

DATE: March 8, 2019

On March 5, 2019, Alison Staloch (Chief Accountant, U.S. Securities and Exchange Commission ("SEC"), Division of Investment Management ("IM")), Dan Rooney (Assistant Chief Accountant, IM), and Jenson Wayne (Assistant Chief Accountant, IM) met with the following representatives of Kirkland & Ellis LLP:

- Jamie Walter, Partner
- Aaron Schlaphoff, Partner

Among other things, the participants discussed the AIC's comment letter submitted on the Auditor Independence with Respect to Certain Loans or Debtor-Creditor Relationships and Regulation S-X 2-01 Qualifications of accountants.