

**MEMORANDUM**

TO: File No. S7-13-15

FROM: Jennifer L. McGowan  
Office of the Chief Accountant

DATE: October 15, 2015

SUBJECT: Meeting with Public Company Accounting Oversight Board's Investor Advisory Group

On September 9, 2015, Mary Jo White, Chair, James Schnurr, Chief Accountant, and Brian Croteau, Deputy Chief Accountant – Professional Practice Group, Office of the Chief Accountant attended the Public Company Accounting Oversight Board (“PCAOB”) Investor Advisory Group Meeting. One of the topics discussed during the meeting was the Commission’s Concept Release: Possible Revisions to Audit Committee Disclosures. For further details, *see* agenda and archived webcast *available at* [http://pcaobus.org/News/Webcasts/Pages/09092015\\_IAG.aspx](http://pcaobus.org/News/Webcasts/Pages/09092015_IAG.aspx).