

MEMORANDUM

TO: File No. S7-13-15

FROM: Kevin M. Stout
Office of the Chief Accountant

DATE: October 16, 2015

SUBJECT: Meeting with Deloitte & Touche LLP (“Deloitte”) representatives

On August 10, 2015, Wes Bricker, Deputy Chief Accountant – Accounting Group, and Kevin Stout, Senior Associate Chief Accountant – Professional Practice Group, Office of the Chief Accountant, met with representatives of Deloitte in Chicago. One of the topics discussed was the Commission’s Concept Release: Possible Revisions to Audit Committee Disclosures. Deloitte later submitted a comment letter, *available at* <http://www.sec.gov/comments/s7-13-15/s71315-26.pdf>