

MEMORANDUM

TO: File

FROM: Todd E. Hardiman
Associate Chief Accountant
Office of Chief Accountant
Division of Corporation Finance
U.S. Securities and Exchange Commission

RE: Meeting with representatives of Deloitte and Touche LLP

DATE: January 13, 2016

On January 13, 2016, Commission staff met with representatives of Deloitte & Touche LLP to discuss the Commission's Request for Comment on the Effectiveness of Financial Disclosures about Entities Other than the Registrant (Release Nos. 33-9929, 34-75985, IC-31849; File No. S7-20-15]).

The following Commission staff representatives participated: Mark Kronforst and Todd E. Hardiman of the Division of Corporation Finance's Office of Chief Accountant.

The following representatives of Deloitte & Touche participated: Christine Davine, Rob Comeford, and Lisa Mitrovich.