

MEMORANDUM

June 11, 2020

TO: File No. S7-26-19

FROM: Duc Dang
Office of the Chief Accountant

RE: Proposed Amendments to Rule 2-01 of Regulation S-X, Qualifications of Accountants; Release Nos. 33-10738; 34-87864; FR-86; IA-5422; IC-33737

On June 11, 2020, Marc Panucci, Deputy Chief Accountant, Natasha Guinan, Chief Counsel, Jenifer Minke-Girard, Senior Associate Chief Accountant, Duc Dang, Senior Special Counsel, and Vassilios Karapanos, Associate Chief Accountant of the Office of the Chief Accountant had a telephone conversation with Lisa Snyder and Christopher Tower, Partners of BDO.

The purpose of the conversation was to discuss certain issues raised in BDO's comment letter regarding the above-referenced proposal.