

## MEMORANDUM

June 15, 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 15, 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 Shelley Duncan, Partner, and Karen Liu, Karen Zeilnhof, and Ryan Willers, Managing Directors, of Deloitte.

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