

MEMORANDUM

June 16, 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 16, 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 Samuel Burke, Andrew Habas, and Gregory Collins, Partners of PricewaterhouseCoopers, and Kathleen Martin, Managing Director of PricewaterhouseCoopers.

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