

MEMORANDUM

To: File No. S7-26-19

From: Armita Cohen
Counsel to Commissioner Caroline Crenshaw
U.S. Securities and Exchange Commission

Date: October 6, 2020

Re: Meeting with Lynn Turner

On October 1, 2020, Armita Cohen met telephonically with Lynn Turner. The proposed amendments to Rule 2-01, Qualifications of Accountants, were among the topics discussed.