

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 Barbara Roper, Consumer Federation of America

On October 2, 2020, Armita Cohen met telephonically with Barbara Roper, Director of Investor Protection of the Consumer Federation of America. The proposed amendments to Rule 2-01, Qualifications of Accountants, were among the topics discussed.