

**MEMORANDUM**

*October 11, 2019*

**TO:** File No. S7-05-19

**FROM:** J. Matthew DeLesDernier  
Division of Investment Management

**RE:** Amendments to Financial Disclosures About Acquired and Disposed  
Businesses — Release No. IC-33465

On October 8, 2019, Jenson Wayne, Assistant Chief Accountant and J. Matthew DeLesDernier, Senior Counsel of the Division of Investment Management had a telephone conversation with Jaime Eichen, Partner of Ernst & Young LLP.

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