

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 9, 2019, Mark Uyeda, Senior Special Counsel, Jenson Wayne, Assistant Chief Accountant, and J. Matthew DeLesDernier, Senior Counsel of the Division of Investment Management had a telephone conversation with Matthew Giordano, Partner of KPMG LLP.

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