

MEMORANDUM

To: File No. S7-06-22

From: Division of Corporation Finance

Re: Virtual Meeting with Representatives of Elliott Investment Management L.P.

Date: May 9, 2022

On May 9, 2022, members of the staff of the Division of Corporation Finance, including Renee Jones, Erik Gerding, Michele Anderson, Ted Yu, Nicholas Panos, and Valian Afshar, met virtually with Brian Gunderson, Jeffrey Blum, Richard Zabel, Rob Bruno, Christine O'Brien, and Scott Grinsell of Elliott Investment Management L.P. to discuss the proposed rulemaking *Modernization of Beneficial Ownership Reporting*.