MEMORANDUM

To: File No. S7-06-22

From: Division of Corporation Finance

Re: Meeting with Representatives of the Australian Department of the Treasury

Date: September 8, 2023

On May 25, 2023, staff from the Division of Corporation Finance (including Valian Afshar) met with representatives of the Australian Department of the Treasury (including Mitchell Buckingham and Lachlan Alvey) to discuss the proposed rulemaking *Modernization of Beneficial Ownership Reporting*.