

MEMORANDUM

TO: File No. S7-13-15

FROM: Jennifer L. McGowan
Office of the Chief Accountant

DATE: October 15, 2015

SUBJECT: Meeting with the Retail Industry Leaders Association's Internal Audit Committee

On September 23, 2015, Brian Croteau, Deputy Chief Accountant – Professional Practice Group and Jennifer McGowan, Professional Accounting Fellow, Office of the Chief Accountant met with the Retail Industry Leaders Association's ("RILA") Internal Audit Committee. The discussion included the Commission's Concept Release: Possible Revisions to Audit Committee Disclosures.