MEMORANDUM

To:File No. S7-13-22From:Ammon Simon, Counsel to Commissioner Hester M. PeirceRe:Meeting with representatives of Cowen Inc.

On Tuesday, August 30, 2022, Commissioner Hester Peirce and William Middlebrooks, Elizabeth Blase, and Ammon Simon, Counsels to Commissioner Peirce, met with the following Cowen, Inc. representatives:

- Jeff Solomon, CEO and Chair, Cowen
- Owen Littman, General Counsel, Cowen
- Brad Friedman, Counsel, Cowen
- Mike Chapman, DC Strategies, Cowen Consultant
- Jeff Kramer, DC Strategies, Cowen Consultant

The general topic discussed was the Commission's proposed rules on *Special Purpose Acquisition Companies, Shell Companies, and Projections* and the related comment letter submitted by Cowen Inc.