

MEMORANDUM

TO: File No. S7-23-19

FROM: Matt McNair
Senior Special Counsel
Division of Corporation Finance
U.S. Securities and Exchange Commission

DATE: April 10, 2020

RE: Telephone conference with Anne Sheehan

On April 10, 2020, David Fredrickson (Chief Counsel) and Matt McNair (Senior Special Counsel) had a telephone conference with Anne Sheehan. The meeting participants discussed the proposed rulemaking on Procedural Requirements and Resubmission Thresholds under Exchange Act Rule 14a-8.