

## MEMORANDUM

**To:** File No. S7-24-20

**From:** Coy Garrison, Counsel to Commissioner Hester M. Peirce

**Re:** Meeting with David Larcker and Daniel Taylor

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On March 26, 2021, Commissioner Hester M. Peirce, Commissioner Elad L. Roisman, Thaya Knight, Counsel to Commissioner Roisman, and Coy Garrison met with David Larcker of Stanford University and Daniel Taylor of University of Pennsylvania. The general topic discussed was the Commission's proposed rules on Rule 144 Holding Period and Form 144 Filings.