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**M E M O R A N D U M**

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To : File No. S7-20-21

Date : April 22, 2022

From : Division of Corporation Finance

Re : Virtual Meeting with Dorsey & Whitney LLP

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On April 22, 2022, Felicia Kung, Brian Galle and Sean Harrison of the Division of Corporation Finance, met virtually with Chris Doerksen of Dorsey and Whitney to discuss their comment letter to Release No. 33-11013 (File No. S7-20-21).