

**MEMO# 23375**

April 2, 2009

## **SEC Staff Issues Select Bibliography On Fund's Valuation Of Portfolio Securities**

[23375]

April 2, 2009

TO: ACCOUNTING/TREASURERS MEMBERS No. 17-09  
CLOSED-END INVESTMENT COMPANY MEMBERS No. 15-09  
INST. MONEY MARKET FUNDS ADVISORY COMMITTEE No. 15-09  
MONEY MARKET FUNDS ADVISORY COMMITTEE No. 15-09  
SEC RULES MEMBERS No. 40-09  
SMALL FUNDS MEMBERS No. 25-09 RE: SEC STAFF ISSUES SELECT BIBLIOGRAPHY ON  
FUND'S VALUATION OF PORTFOLIO SECURITIES

The Division of Investment Management staff has released a select bibliography on registered investment companies' valuation of portfolio securities. [\[1\]](#) The bibliography provides links to, and brief descriptions of, relevant authority and precedent. Certain provisions of the Investment Company Act, the rules thereunder, Commission releases, select staff guidance, and enforcement actions related to valuation and liquidity are included in the bibliography.

Dorothy M. Donohue  
Senior Associate Counsel

### **endnotes**

[\[1\]](#) See U.S. Securities and Exchange Commission, Valuation of Portfolio Securities and other Assets Held by Registered Investment Companies – Select Bibliography of the Division of Investment Management, available at <http://www.sec.gov/divisions/investment/icvaluation.htm>.

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