
M E M O R A N D U M

To : Public Comment File

From : Jennifer Zepralka
Senior Special Counsel
Division of Corporation Finance
U.S. Securities and Exchange Commission

Re : Dodd-Frank Wall Street Reform and Consumer Protection Act

Date : November 1, 2010

On October 29, 2010, Meredith Cross, Anne Krauskopf and Jennifer Zepralka of the Division of Corporation Finance met with Donald P. Delves and Thomas S. Terry of the Delves Group. The participants discussed the Commission's required rulemaking under the following sections of the Dodd-Frank Wall Street Reform and Consumer Protection Act: Section 951, which relates to the shareholder vote on executive compensation disclosures; Section 953, which relates to disclosure of pay versus performance and additional executive compensation disclosures; and Section 954, which relates to recovery of erroneously awarded compensation.