M E M O R A N D U M

TO: Public Comment File on Dodd-Frank Implementation

Title IX – Executive Compensation

FROM: Christina Padden

Attorney Fellow

Office of Rulemaking

Division of Corporation Finance

U.S. Securities and Exchange Commission

RE: Meeting with Representatives of American Benefits Council regarding

Section 953(b) of the Dodd-Frank Wall Street Reform and Consumer

Protection Act

DATE: November 29, 2011

On November 29, 2011, Paula Dubberly, Felicia Kung and Christina Padden of the Division of Corporation Finance met with Lynn Dudley (American Benefits Council), Mark Poerio (Paul Hastings) and Brigen Winters (Groom Law Group). The participants discussed the Commission's required rulemaking under Section 953(b) of the Dodd-Frank Wall Street Reform and Consumer Protection Act, which relates to additional executive compensation disclosures.