

## MEMORANDUM

To: File No. DF-Title IX Whistleblower

From: Sarit Klein  
Senior Counsel, Division of Enforcement

Date: October 26, 2010

Re: Meeting with clients of Gibson Dunn & Crutcher, LLP

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On October 25, 2010, I and other SEC staff members met with clients and representatives of the law firm of Gibson, Dunn and Crutcher, LLP to discuss several specific aspects of the whistleblower provisions of the *Dodd-Frank Wall Street Reform and Consumer Protection Act* and the upcoming rulemaking. The following individuals were present:

Thomas Sporkin, Chief of the Office of Market Intelligence (SEC)  
Brian Ochs, Office of the General Counsel (SEC)  
Stephen Cohen, Senior Advisor to the Chairman (SEC)  
Barry Goldsmith (Gibson, Dunn and Crutcher)  
Molly Claflin (Gibson, Dunn and Crutcher)  
Douglas K. Chia, Assistant General Counsel & Corporate Secretary (Johnson & Johnson)  
Dan Dorsky, Senior Compliance Counsel (Tyco International)  
Gary Fair, Vice President, Corporate Internal Audit (Johnson & Johnson)  
Tara Gabbai, Assistant General Counsel (Pfizer Inc.)  
Maria C. Hermida, Chief Ethics Officer, Managing Director (Citigroup)  
Ann Kappler, VP and Chief Legal Officer, Corporate Services (Prudential)  
Carole Sobin, Corporate Secretary (Consolidated Edison Company of New York, Inc.)  
Irma Villarreal, Chief Securities Counsel & Assistant Corporate Secretary (Kraft Foods)  
Lisa M. Wells, Office of the Secretary (JPMorgan Chase & Co.)  
Edward Nowicki, Assistant General Counsel, Corporate Compliance (Pfizer, Inc.)

The specific areas discussed during the meeting are reflected in the attached agenda. In addition, several of the attendees indicated that they would be submitting detailed comment letters through the Commission's website following publication of the proposed whistleblower rules.