

MEMORANDUM

To: File No. DF-Title IX Whistleblower

From: Stephen Cohen
Senior Advisor to the Chairman

Date: August 23, 2010

Re: Meeting with Representatives of the National Whistleblowers Center

On August 12, 2010, Sam Waldon from the Division of Enforcement and I met with the following representatives of the National Whistleblowers Center (“the Center”): Stephen Kohn, Executive Director, and Lindsey Williams, Director of Advocacy and Development. The representatives from the Center discussed the new whistleblower provisions contained in new Section 21F of the Securities Exchange Act of 1934 as a result of the Dodd-Frank Wall Street Reform and Consumer Protection Act (“the Act”). They also provided a binder of information, which we discussed, and which is available to the public upon request. In particular, the representatives from the Center discussed their perspective on the importance of the whistleblower protection provisions and ways they believe the SEC should consider writing rules related to these provisions. They also discussed a variety of other issues related to the upcoming rulemaking required under the whistleblower provisions of the Act, which are contained in the attached agenda.