

MEMORANDUM

TO: File

FROM: Jonathan A. Ingram
Deputy Chief Counsel
Division of Corporation Finance
U.S. Securities and Exchange Commission

DATE: August 11, 2010

RE: Section 1503 of the Investor Protection and Securities
Reform Act of 2010

On August 11, 2010, Julie Z. Davis of the Office of Legislative and Intergovernmental Affairs as well as Jonathan A. Ingram, Roger Schwall, and Raymond Be of the Division of Corporation Finance participated in a telephone call with Sam Petsonk and Rob Diznoff of Senator Carte P. Goodwin's office. The participants discussed Section 1503 of the Dodd-Frank Act, which relates to reporting requirements regarding coal or other mine safety.