

MEMORANDUM

April 14, 2008

To: File No. S7-04-08

From: Mark T. Uyeda
Counsel to Commissioner Paul S. Atkins

Re: Meeting on Proposed Amendments to Rule 12g3-2(b)

On April 11, 2008, Michael Finck, Christina Cobb, and Katharina Haidenthaler of The Bank of New York Mellon and their counsel, Ann Bailen Fisher of Sullivan & Cromwell LLP, met with Commissioner Paul S. Atkins and his counsel, Mark Uyeda, to discuss the Commission proposal relating to the amendment of Rule 12g3-2(b) under the Exchange Act.