

MEMORANDUM

April 15, 2008

To: File No. S7-04-08

From: Elliot Staffin, Special Counsel
Office of International Corporate Finance

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 met with Paul Dudek, Mauri Osheroff and Elliot Staffin of the Division of Corporation Finance to discuss the Commission proposal relating to the amendment of Rule 12g3-2(b) under the Exchange Act.