

**MEMORANDUM**

April 27, 2007

**TO:** File No. S7-05-07

**FROM:** Alberto Zapata  
Office of Disclosure Regulation  
Division of Investment Management

**RE:** Extension of the Interactive Data Voluntary Reporting Program on the  
EDGAR System to Include Mutual Fund Risk/Return Summary  
Information – Release No. IC-27697

On April 24, 2007, Brent Fields, Assistant Director, Division of Investment Management, and Alberto Zapata, Senior Counsel, Division of Investment Management, participated in a telephone call with Michael L. Rohan, President and CEO, Rivet Software, Inc. (“Rivet”), to discuss comments in Rivet’s comment letter dated March 14, 2007. In particular, the staff and Mr. Rohan discussed comments concerning the risk/return summary taxonomy, including the use of dimensions and taxonomy extensions, and the use of software tools.