

MEMORANDUM

TO: File No. S7-07-12

FROM: Ted Yu
Senior Special Counsel
Office of Chief Counsel, Division of Corporation Finance
U.S. Securities and Exchange Commission

DATE: November 16, 2012

RE: Meeting with Paul Sigelman

On October 26, 2012, the Commission staff met with Paul Sigelman to discuss the implementation of Title II of the JOBS Act.

The Commission representatives included Jonathan Ingram, Ted Yu, and Charles Kwon from the Division of Corporation Finance and Lori J. Schock of the Office of Investor Education and Advocacy.