

MEMORANDUM

TO: Commission File S7-08-10

FROM: Matthew Reed
Counsel
Division of Risk, Strategy and Financial Innovation
Securities and Exchange Commission

DATE: September 17 2010

RE: Proposing Release on Asset-Backed Securities (Release Nos. 33-
9117; 34-
61858)

On September 10, 2010, Matthew Reed, Adam Glass and Walter Hamscher from the Division of Risk, Strategy and Financial Innovation met with John Clippinger and Oliver Goodenough of the Law Lab at the Berkman Center, Harvard School of Law to discuss a number of topics related to transparency and the internet. Among the topics discussed was the Commission's April 7, 2010 proposing release regarding asset-backed securities.