

## MEMORANDUM

**To:** Commission File No. S7-08-10

**From:** Adam Glass  
Co-Chief Counsel  
Division of Risk, Strategy, and Financial Innovation  
U.S. Securities and Exchange Commission

**Date:** August 27, 2010

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

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On August 26, 2010, Adam Glass, Walter Hamscher, Matt Reed, and Joshua Bolian of the Division of Risk, Strategy, and Financial Innovation and Katherine Hsu of the Division of Corporation Finance participated in a teleconference with Cameron Wilson, David Bruggeman, Philip Wadler, Ed Felten, and Eugene Spafford of the Association for Computing Machinery. The topic discussed was technological aspects of the waterfall computer program filing requirement contained in the Commission's April 7, 2010 proposing release regarding asset-backed securities.