

MEMORANDUM

February 26, 2014

TO: File No. S7-08-10

FROM: Mark T. Uyeda
Office of Commissioner Michael S. Piwowar

RE: Public Statement on Re-Opening of the Comment Period

On February 25, 2014, Commissioner Michael S. Piwowar made a public statement on the re-opening of the comment period for the proposed amendments on asset-backed securities disclosure and registration.

A copy of his public statement is available on the Commission's website at <http://www.sec.gov/News/PublicStmt/Detail/PublicStmt/1370540851698>.