

July 22, 2008

To: File No. S7-11-08
Release No. 33-8924

File No. S7-12-08
Release No. 33-8929

From: George C. Brown

Re: Meeting between Commission Staff and XBRL US, Inc.

On July 17, 2008, George Brown and Robert Barton of the Commission's staff met by telephone with Craig King, General Counsel of XBRL US, Inc., 1717 K Street N.W., Suite 600, Washington, D.C. 20036.

XBRL US contacted the staff to advise on approaches to maintaining the XBRL US GAAP Taxonomy.

During the telephone call, discussion centered around helping the staff understand various means by which maintenance could be funded.