

**MEMORANDUM**

**To:** Commission File No. S7-14-10

**From:** Lawrence A. Hamermesh, Attorney-Fellow, Office of Chief Counsel,  
Division of Corporation Finance, U.S. Securities and Exchange Commission

**Re:** Concept Release on the U.S. Proxy System, Release No. 34-62495

**Date:** January 20, 2011

On January 5, 2011, Tom Kim, Lawrence Hamermesh, Raymond Be and Heather Maples of the Office of Chief Counsel of the Division of Corporation Finance and Sharon Lawson and Andrew Madar of the Division of Trading and Markets met with Larry Eiben, Rich Gates and Cornish Hitchcock representing Moxy Vote, LLC on topics including those outlined in the Commission's concept release concerning the U.S. proxy system.