

MEMORANDUM

To: Commission File No. S7-18-08

From: Blair F. Petrillo
Special Counsel
Office of Rulemaking
Division of Corporation Finance

Date: April 29, 2011

Re: **Proposal to Remove References to Credit Ratings From Rules and Forms Under the Securities Act of 1933**

On April 29, 2011, Paula Dubberly, Felicia Kung and Blair Petrillo, representing the Division of Corporation Finance met with Ben Cohen and David Menz of The Boeing Company. The parties discussed the proposals related to removing references to credit ratings from rules and forms under the Securities Act of 1933 proposed in Release No. 33-9168.