

**MEMORANDUM**

December 13, 2010

To: File No. S7-33-10

From: Scott H. Kimpel  
Office of Commissioner Troy A. Paredes

Re: Proposed Rules for Implementing the Whistleblower Provisions of Section  
21F of the Securities Exchange Act of 1934

On December 10, 2010, Commissioner Troy A. Paredes and Scott H. Kimpel, Counsel to the Commissioner, met with the following individuals:

Alexandra Rebay  
Senior Vice President, Deputy General Counsel and Chief Compliance Officer  
Verizon

William Horton, Jr.  
Senior Vice President, Deputy General Counsel and Corporate Secretary  
Verizon

John Coburn  
Corporate Secretary & Global Governance Counsel  
NIKE, Inc.

Brad Figel  
Director of Government Relations  
NIKE, Inc.

Susan Rosborough  
Corporate Counsel  
Allstate Insurance Company

Frank Steeves  
General Counsel, Corporate Secretary and Sr. Vice President  
Emerson Electric Co.

Marcia Narine  
Deputy General Counsel, Vice President Global Compliance and Business Standards and  
Chief Privacy Officer  
Ryder Systems, Inc.

Amar Sarwal  
Associate General Counsel  
Association of Corporate Counsel

George Terwilliger  
Partner  
White & Case LLP

John Wells  
Associate  
White & Case LLP

Tom Quadman  
Vice President  
Center for Capital Markets Competitiveness, U.S. Chamber of Commerce (the  
“Chamber”)

Alice Joe  
Sr. Director  
Center for Capital Markets Competitiveness, U.S. Chamber of Commerce

The participants discussed the Chamber’s December 7, 2010, comment letter on the  
Commission’s proposed rules.