

**MEMORANDUM**

TO: File No. S7-33-10

FROM: James A. Cappoli  
Office of Commissioner Luis A. Aguilar

DATE: January 18, 2011

SUBJECT: Meeting with Representatives of Taxpayers Against Fraud and Others

On January 13, 2011, Commissioner Aguilar, along with James A. Cappoli, Counsel to the Commissioner, met with the following individuals:

Eric Havian – Phillips & Cohen, Partner  
Erika Kelton – Phillips & Cohen, Partner  
Cleveland Lawrence III – Taxpayers Against Fraud, Acting President and CEO  
Paul D. Scott – Law Offices of Paul D. Scott, Principal  
Michael A. Sullivan – Finch McCranie, Partner

The discussion included, among other things, the Commission's Proposed Rules for Implementing the Whistleblower Provisions of Section 21F of the Securities Exchange Act of 1934.