

MEMORANDUM

December 20, 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 20, 2010, Commissioner Troy A. Paredes and Scott H. Kimpel, Counsel to the Commissioner, met with Benedict S. Cohen, the Boeing Company. The participants discussed the Commission's proposed rules implementing the whistleblower provisions of Section 21F of the Securities Exchange Act of 1934.