

MEMORANDUM

December 20, 2010

To: File S7-33-10

From: Anil K. Abraham
Office of Commissioner Kathleen L. Casey

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

On December 10, 2010, Commissioner Kathleen L. Casey and Anil K. Abraham, 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 Quaadman
Vice President
Center for Capital Markets Competitiveness, U.S. Chamber of Commerce

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

The participants discussed the December 7, 2010 comment letter filed by Americans for Limited Government, Ryder Systems, Inc., Financial Services Institute, Inc., U.S. Chamber of Commerce, Verizon, and White & Case, LLP.