

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 20, 2010, Commissioner Kathleen L. Casey and Anil K. Abraham, Counsel to the Commissioner, met with Benedict S. Cohen (Chief Counsel, Litigation & Washington, D.C. Operations) of The Boeing Company. The participants discussed the Commission's proposed rules for implementing the whistleblower provisions of Section 21F of the Securities Exchange Act of 1934.