

MEMORANDUM

January 19, 2011

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 January 12, 2011, Commissioner Kathleen L. Casey and Anil K. Abraham, Counsel to the Commissioner, met with the following individuals: Cleveland Lawrence III (Taxpayers Against Fraud); Eric Havian (Phillips & Cohen LLP); Erika Kelton (Phillips & Cohen LLP); Paul Scott (Paul D. Scott, PC); and Michael Sullivan (Finch McCranie, LLP). The participants discussed the Commission's proposed rules for implementing the whistleblower provisions of Section 21F of the Securities Exchange Act of 1934.