

MEMORANDUM

TO: File No. S7-33-10

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

DATE: February 4, 2011

SUBJECT: Meeting with Representatives of Various Companies

On February 3, 2011, Commissioner Aguilar, along with Smeeta Ramarathnam, Chief of Staff for the Commissioner, and James A. Cappoli, Counsel to the Commissioner, met with representatives of the following companies:

David Bialosky – Goodyear, Senior Vice President and General Counsel
Michael Holston – Hewlett-Packard, Executive Vice President & General Counsel
Bruce N. Kuhlik – Merck & Co., Executive Vice President & General Counsel
Deborah Majoras – Procter & Gamble, Chief Legal Officer & Secretary
Steven Fagell – Covington & Burling LLP, Partner
David Martin – Covington & Burling LLP, 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.