

MEMORANDUM

February 9, 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 February 4, 2011, Commissioner Kathleen L. Casey and Anil K. Abraham, Counsel to the Commissioner, met with the following individuals: Bruce N. Kuhlik (Executive Vice President and General Counsel, Merck & Co.); Steven E. Fagell (Covington & Burling LLP); David B.H. Martin (Covington & Burling LLP); David L. Bialosky (Senior Vice President, General Counsel and Secretary, The Goodyear Tire & Rubber Company); and Deborah Platt Majoras (Chief Legal Officer and Secretary, The Procter & Gamble Company). The participants discussed the Commission's proposed rules for implementing the whistleblower provisions of Section 21F of the Securities Exchange Act of 1934.