

MEMORANDUM

February 23, 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 22, 2011, Anil K. Abraham, Counsel to Commissioner Kathleen L. Casey, met telephonically 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.