

MEMORANDUM

March 11, 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 March 11, 2011, Commissioner Kathleen L. Casey and Anil K. Abraham, Counsel to the Commissioner, met with the following representatives of the National Whistleblowers Center: Stephen M. Kohn (Executive Director), Lindsey M. Williams (Director of Advocacy and Development), and Dean A. Zerbe (Special Counsel). The participants discussed the Commission's proposed rules for implementing the whistleblower provisions of Section 21F of the Securities Exchange Act of 1934.