

MEMORANDUM

March 25, 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 25, 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.