
M E M O R A N D U M

To : File No. S7-33-10

From : Tamara Brightwell
Senior Special Counsel
Division of Corporation Finance
U.S. Securities and Exchange Commission

Re : Proposed Rules for Implementing the Whistleblower Provisions of Section 21F of
the Securities Exchange Act of 1934

Date : April 15, 2011

On April 11, 2011, Meredith Cross, Director, and Mark Kronforst, Associate Director, of the Division of Corporation Finance met with representatives of Ernst & Young LLP, including Stephen Howe, Chris Holmes, Tom Hough, and Les Brorsen. The participants discussed, among other items, the Commission's proposal to implement the whistleblower provisions of Section 21F of the Securities Exchange Act of 1934.