

MEMORANDUM

To: File No. S7-33-10

From: Stephen Cohen
Senior Advisor to the Chairman

Date: December 6, 2010

Re: Teleconference with CII

On December 2, 2010, I participated in a conference call sponsored by the Council of Institutional Investors at the Council's invitation as part of our efforts to encourage a broad array of public comments on the proposed rulemaking. The purpose of the call was to give a broad overview of the Commission's rule proposal for implementing the Dodd-Frank whistleblower provisions to Council members. No questions were asked and no comments were given by the participants. The participants are listed below:

1. AXA Rosenberg Investment Management
2. California Public Employees Retirement System
3. California State Teachers Retirement System
4. Colorado Public Employees Retirement Association
5. Council of Institutional Investors
6. Davis Polk & Wardwell
7. EMC
8. Ernst & Young
9. Evangelical Lutheran Church in America Board of Pensions
10. Florida State Board of Administration
11. General Mills
12. Georgeson
13. Grant Thornton
14. LIUNA Staff and Affiliates Pension Fund
15. Microsoft
16. Minnesota State Board of Investment
17. NY Comptroller (New York State Common Retirement Fund)
18. Ohio Public Employees Retirement System
19. Oregon Public Employees Retirement System
20. Reinhart Boerner Van Deuren
21. SEC
22. State of Wisconsin Investment Board
23. State Universities Retirement System of Illinois