

**MEMORANDUM**

June 2, 2008

To: File Nos. S7-11-08  
Release No. 33-8924

From: Jim L. Kaput

Re: Meeting with Andrew Neblett, CEO of EDGARfilings.

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On May 21, 2008, David Blaszkowsky, Paul Wilkinson, Jeff Naumann, Ted Uehlinger, Linda Lee, Corey Boothe, and Jim Kaput met with Andrew Neblett, CEO of EDGARfilings, 3900 Essex, Suite 900, Houston TX 77027. Mr. Neblett had attended the May 14, 2008 open meeting of the Commission at which the Commission voted to approve issuing a proposal to mandate the use of eXtensible Business Reporting Language when preparing financial statements as exhibits to registration statements and reports filed with the Commission. At the open meeting, Chairman Cox had specifically mentioned companies other than EDGARfilings that provide filing services for SEC filings. Chairman Cox also mentioned that the Commission was concerned about the costs to filers of preparing financial statements in interactive format.

In response to Chairman Cox's comments, Mr. Neblett wrote a letter to Chairman Cox, dated May 14, 2008 and received on May 15, 2008. The letter indicated Mr. Neblett's belief that the private sector should be allowed to provide filers with efficient and cost effective filing solutions. In addition, Mr. Neblett requested a meeting with the Chairman to demonstrate EDGARfilings' product that allows filers to complete and file all EDGAR filings with the SEC.

The above listed individuals met with Mr. Neblett on May 21. The discussion centered largely around helping the staff understand the services and efficiencies that businesses such as EDGARfilings offer filers. Mr. Neblett described the efforts of EDGARfilings to help develop interactive data technology and programs to help filers complete and make their filings with the SEC.