

MEMORANDUM

July 30, 2008

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

From: Ted F. Uehlinger

Re: Meeting between Commission Staff and Microsoft Corporation

On July 30, 2008, David Blaszkowsky, Steve Devine, Mark Story, Lillian Hagen, Hudson Hollister, Linda Lee, Ted Uehlinger, Joel Levine, Bill Barton, Lewis Walker, Bao Nguyen, Steve Barrigar, and Hui Xu of the Commission's staff met with Bob Laux, Senior Director of Technical Accounting, Lisa Nelson, Group Manager of Corporate Accounting, and Chethan Gorur, Senior Program Manager of XBRL, of Microsoft Corporation, One Microsoft Way Redmond, WA 98052-7329.

At the meeting, the discussion centered largely on helping the staff understand Microsoft's interactive data tagging process.