

Memorandum to the File

On May 4, 2007, Josh Jones and Brian Croteau from the Office of the Chief Accountant met with Norman Marks, Business Objects and Heriot Prentice, Institute of Internal Auditors telephonically to discuss their perspectives related to the information technology guidance contained in the SEC's proposed Interpretive Guidance.

The dialogue consisted of a number of areas, including the role of certain areas of information technology within the scope of management's assessment, areas where the SEC's guidance may be enhanced, and suggestions for potential areas where guidance specific to smaller companies may be helpful.