

MEMORANDUM

November 30, 2006

To: File No. S7-03-06

From: Mark T. Uyeda
Counsel to Commissioner Paul S. Atkins

Re: Meeting on Disclosure of Highly Compensated Employees

On November 30, 2006, Edward F. Greene, general counsel of the global corporate and investment banking group of Citigroup Inc., and Heather K. Wingate, senior vice president for federal government affairs of Citigroup, Inc., met with Commissioner Atkins and his counsel, Mark Uyeda, to discuss disclosure of highly compensated employees.