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MEMORANDUM

To: Public File
From: Anil K. Abraham
Date: April 21, 2006
Re: File No. S7-06-04
Release Nos. 33-8544; 34-51274; IC-26778

On April 20, 2006, Peter Uhlmann and I met with representatives from NewRiver Inc. (Russell E. Planitzer, Jeff Levering, and Stephen Powell) and Pickard & Djinis LLP (Mari-Anne Pisarri) regarding the above-referenced proposed rule concerning point of sale disclosure. NewRiver previously filed a comment letter concerning this proposed rule, and its letter may be found at the following location:

<http://www.sec.gov/rules/proposed/s70604/rbeaulieu111705.pdf>

The representatives from New River and Pickard & Djinis discussed New River's technological products and their impact on the feasibility and cost of requiring point of sale disclosure.