

MEMORANDUM

March 25, 2008

To: File No. S7-04-08
File No. S7-05-08

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

Re: Meeting on International Corporate Finance Issues

On March 10, 2008 in London, England, a group invited by the Organization for International Investment and The Bank of New York Mellon met with Commissioner Paul S. Atkins and his legal adviser, Mark Uyeda, and discussed Commission proposals relating to the amendment of Rule 12g3-2(b) and changes in the reporting requirements for foreign private issuers.