

MEMORANDUM

March 25, 2008

To: File No. S7-05-08

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

Re: Meeting on International Corporate Finance Issues

On March 12, 2008 in Berlin, Germany, a group invited by the Aspen Institute Berlin met with Commissioner Paul S. Atkins and his legal adviser, Mark Uyeda, and discussed a Commission proposal relating to changes in the reporting requirements for foreign private issuers.