

File Memorandum

To: Commission File No. S7-13-07

From: Paul Dudek, Chief, Office of International Corporate Finance
Division of Corporation Finance
U.S. Securities and Exchange Commission

Subject: Acceptance From Foreign Private Issuers of Financial Statements Prepared in Accordance With International Financial Reporting Standards Without Reconciliation to U.S. GAAP (Release No. 33-8818)

Date: October 19, 2007

On October 19, 2007, John White, Director of the Division of Corporation Finance, and other Division staff members met with representatives of the CFA Institute for Financial Market Integrity. During the meeting, the representatives discussed the above-referenced rule proposal. The organization had previously filed a comment letter on the proposal, and it can be found in the Commission's public comment file at:

<http://www.sec.gov/comments/s7-13-07/s71307-125.pdf>