

MEMORANDUM

TO: File No. 4-610

FROM: Alicia F. Goldin
Division of Trading and Markets

DATE: June 14, 2011

RE: Conference Call with Joseph Hurley of www.savingforcollege.com

On June 8, 2011, staff of the Securities and Exchange Commission (John McWilliams, David Sanchez, Mary Simpkins and Alicia Goldin from the Division of Trading and Markets; William Hines from the Division of Corporation Finance; Jenifer Minke-Girard from the Office of the Chief Accountant; Vladimir Ivanov from the Division of Risk, Strategy and Financial Innovation and Lesli Sheppard from the Office of Commissioner Elisse B. Walter) participated in a conference call with Joseph Hurley of www.savingforcollege.com to discuss issues related to the current market for 529 College Savings Plans.