

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 13, 2008 in Paris, France, Commissioner Paul S. Atkins and his legal adviser, Mark Uyeda, met with members of the Association Française des Entreprises Privées and discussed a Commission proposal relating to changes in the reporting requirements for foreign private issuers.