

MEMORANDUM

TO: File No. S7-07-15

FROM: Raquel Fox
Division of Corporation Finance

DATE: October 6, 2015

SUBJECT: Meeting with Representatives of the Greater Philadelphia/Delaware Valley
Chapter of the Association of Corporate Counsel

On October 6, 2015, Tamara Brightwell, Counsel to Chair Mary Jo White and the following members of the staff of the Division of Corporation Finance met with representatives from the Greater Philadelphia/Delaware Valley Chapter of the Association of Corporate Counsel (“DELVACCA”): Keith Higgins, Director, Raquel Fox, Senior Special Counsel to the Director, and Michele Anderson, Associate Director (Legal).

The representatives from DELVACCA in attendance were Audrey Taranto, Senior Counsel and Corporate Secretary, Enstar (US) Inc., Neil Falis, Managing Counsel, Towers Watson, Marc Leaf, Drinker Biddle & Reath LLP, and Brian Lynch, Drinker Biddle & Reath LLP.

The discussion included the Commission’s proposed rules for Pay Versus Performance.