

MEMORANDUM

TO: File S7-09-13

FROM: Jessica Dickerson
Attorney-Adviser
Division of Corporation Finance
U.S. Securities and Exchange Commission

RE: Meeting with a Representative of Guggenheim Partners

DATE: February 10, 2014

On February 10, 2014, Commission staff met with a representative of Guggenheim Partners to discuss the proposed rules to implement Title III of the Jumpstart Our Business Startups Act.

The following Commission staff representatives participated: Jonathan Ingram, Sebastian Gomez Abero, Jessica Dickerson, and Brandon Kinnard from the Division of Corporation Finance; Joanne Rutkowski, Leila Bham, and Carla Carriveau from the Division of Trading and Markets; and Simona Mola Yost from the Division of Economic and Risk Analysis.

The following representative of Guggenheim Partners participated: Douglas Atkin.