

**MEMORANDUM**

**TO:** File (S7-11-13)

**FROM:** Shehzad Niazi  
Attorney-Advisor  
Office of Small Business Policy  
Division of Corporation Finance  
U.S. Securities and Exchange Commission

**RE:** Meeting with Representatives of Morrison & Foerster LLP

**DATE:** March 19, 2014

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On March 19, 2014, Commission staff met with Anna T. Pinedo and James R. Tanenbaum of Morrison & Foerster LLP to discuss the proposed rules to implement Section 401 of the Jumpstart Our Business Startups Act.

The following Commission staff representatives were present: Elizabeth Murphy, Mauri Osheroff, Sebastian Gomez Abero, Karen Wiedemann, Zachary Fallon and Shehzad Niazi from the Division of Corporation Finance.