

MEMORANDUM

To: File No. S7-24-20

From: John Fieldsend, Division of Corporation Finance

Re: Meeting with representatives of Gibson, Dunn & Crutcher LLP on behalf of the Small Public Company Coalition concerning the *Rule 144 Holding Period and Form 144 Filings* proposing release

On September 16, 2021, Commission staff from the Division of Corporation Finance, Division of Economic and Risk Analysis, Division of Enforcement, and Office of the General Counsel met with representatives of Gibson, Dunn & Crutcher LLP, who were representing the Small Public Company Coalition, to discuss certain issues relating to the *Rule 144 Holding Period and Form 144 Filings* proposing release [Rel. No. 33-10911 (Dec. 22, 2020)].

The Commission staff who participated in the meeting were Michael Seaman, Elizabeth Murphy, Felicia Kung, and John Fieldsend of the Division of Corporation Finance; Oliver Richard, Mariesa Ho, and Charles Woodworth of the Division of Economic and Risk Analysis; Michael D. Paley of the Division of Enforcement; and Bryant Morris and Ken Alce of the Office of the General Counsel. The representatives of Gibson, Dunn & Crutcher LLP who participated in the meeting were Helgi Walker, Partner; M. Jonathan Seibald, Associate; and Brian Richman, Associate.