

MEMORANDUM

TO: File No. S7-30-09

FROM: Ted Yu
Division of Corporation Finance
U.S. Securities and Exchange Commission

DATE: February 26, 2010

RE: Revisions to Rule 163
Securities Act Release No. 33-9098

On February 25, 2010, members of the SEC staff met with members of the Credit Roundtable. Members of the Division of Corporation Finance in attendance included Meredith Cross, Director; Thomas Kim, Chief Counsel; Paula Dubberly, Associate Director; Jonathan Ingram, Deputy Chief Counsel; Amy Starr, Senior Special Counsel; Michael McTiernan, Senior Special Counsel; Jennifer Zepralka, Attorney Fellow; Lillian Brown, Senior Special Counsel; Tamara Brightwell, Senior Special Counsel; and Ted Yu, Special Counsel.

Among the topics discussed was the Commission's December 18, 2009 proposal regarding revisions to Securities Act Rule 163.