

UNITED STATES COURT OF APPEALS  
FOR THE THIRD CIRCUIT

COINBASE, INC.,

*Petitioner,*

v.

SECURITIES AND EXCHANGE  
COMMISSION,

*Respondent.*

No. 23-3202

**CERTIFIED LIST DESCRIBING THE RECORD IN PROCEEDINGS  
BEFORE THE SECURITIES AND EXCHANGE COMMISSION**

Pursuant to Section 9(a) of the Securities Act of 1933, 15 U.S.C. § 77i(a), Section 25(a)(1) of the Securities Exchange Act of 1934, 16 U.S.C. § 78y(a)(1), and Federal Rule of Appellate Procedure 17, the Securities and Exchange Commission certifies that the items listed below constitute the record upon which the order under review in this Court was entered, with the exception of materials that are publicly available, such as statutes, rules, judicial decisions, Commission orders and releases, books, treatises, and other similar materials.

Rulemaking Petition (available at <https://www.sec.gov/files/rules/petitions/2022/petn4-789.pdf>)

1. Coinbase Global, Inc., Petition for Rulemaking – Digital Asset Securities Regulation, July 21, 2022.

Acknowledgement of Receipt of Rulemaking Petition

2. Letter from the Secretary to Paul Grewal, Chief Legal Officer, Coinbase Global, Inc., July 21, 2022.

Submitted Comments (available at <https://www.sec.gov/comments/4-789/4-789.htm#comments>)

3. Cameron Braswell, July 21, 2022.
4. Jarrod Lowery, July 25, 2022.
5. Alfredo Nava, July 25, 2022.
6. Judson Talbot, July 25, 2022.
7. Paul Grewal, Chief Legal Officer, Coinbase Global, Inc., Dec. 6, 2022.
8. Tom Quaadman, Executive Vice President, Center for Capital Markets Competitiveness, U.S. Chamber of Commerce, Jan. 19, 2023.
9. Paul Grewal, Chief Legal Officer, Coinbase Global, Inc., Mar. 20, 2023.
10. Paul Grewal, Chief Legal Officer, Coinbase Global Inc., May 3, 2023.
11. Comments have been received from individuals and entities using the following Letter Type A: 1,683.

Meetings with SEC Officials (available at <https://www.sec.gov/comments/4-789/4-789.htm#meetings>)

12. Memorandum from the Office of Commissioner Hester M. Peirce regarding a February 22, 2023 meeting with representatives of Coinbase, Feb. 22, 2023.
13. Memorandum from the Office of Commissioner Hester M. Peirce regarding an April 21, 2023 meeting with representatives of Coinbase, Apr. 24, 2023.

14. Memorandum from the Office of Commissioner Hester M. Peirce regarding a July 20, 2023 meeting with representatives of Coinbase, July 20, 2023.

Notification of Commission Action on Rulemaking Petition (available at <https://www.sec.gov/files/rules/petitions/2023/4-789-letter-secretary-grewal-121523.pdf>)

15. Letter from the Secretary to Paul Grewal, Chief Legal Officer, Coinbase Global, Inc., Dec. 15, 2023.

For the Commission, by its Secretary, pursuant to delegated authority.

*/s/ Christina Z. Milnor*

Christina Z. Milnor  
Assistant Secretary

Dated: January 23, 2024

**CERTIFICATE OF SERVICE**

I certify that on January 24, 2024, I electronically filed the foregoing document with the Clerk of the Court for the U.S. Court of Appeals for the Third Circuit through the Court's CM/ECF system. Service on counsel of record will be accomplished through the Court's CM/ECF system.

*/s/ Ezekiel L. Hill*  
Ezekiel L. Hill

Dated: January 24, 2024