

MEMORANDUM

TO : File No.

FROM: Elliot Staffin
Special Counsel
Office of Rulemaking
Division of Corporation Finance
U.S. Securities and Exchange Commission

DATE : May 22, 2018

RE : Meeting with representatives from BHP Billiton

On May 21, 2018, Elizabeth Murphy, Ryan Milne, and Elliot Staffin of the Division of Corporation Finance met with representatives of BHP Billiton, as noted below, to discuss issues related to tax policy and to the rulemaking regarding the disclosure of payments by resource extraction issuers.

In attendance were: James Ensor, Executive Director, BHP Billiton Foundation; Jane Michie, Head of Group Tax; and Jason Buckner, Director, Government Relations and Public Policy.

At the meeting, the representatives submitted to the staff BHP's Economic Contribution Report 2017, which is available at: <https://www.bhp.com/-/media/documents/investors/annual-reports/2017/bhpeconomiccontributionreport2017.pdf>.