

MEMORANDUM

TO: File No. S7-42-10 (Disclosure of Payments by Resource Extraction Issuers)

FROM: Eduardo A. Aleman
Special Counsel
Division of Corporation Finance

RE: Meeting with representatives of Global Witness

DATE: November 15, 2013

On November 13, 2013, Barry Summer, Eduardo Aleman, and Elliot Staffin of the Division of Corporation Finance, and Vladimir Ivanov the Division of Economic and Risk Analysis, met with the following representatives of Global Witness: Simon Taylor, Corinna Gilfillan, Brendan O'Donnell and Zorka Milin.

The participants discussed Section 1504 of the Dodd-Frank Wall Street Reform and Consumer Protection Act.