

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 Oxfam America

DATE: October 4, 2013

On October 3, 2013, Barry Summer, Eduardo Aleman, and Elliot Staffin of the Division of Corporation Finance, and Vladimir Ivanov of the Division of Economic and Risk Analysis, met with the following individuals to discuss Section 1504 of the Dodd-Frank Wall Street Reform and Consumer Protection Act:

- Ian Gary and Isabel Munilla from Oxfam America;
- Jonathan Kaufman from EarthRights International;
- Howard Crystal from Meyer, Glitzenstein & Crystal;
- Corinna Gilfillan from Global Witness; and
- Jana Morgan from Publish What You Pay US.