

**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 representative of European Commission

DATE: December 12, 2013

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On December 4, 2013, Barry Summer, Eduardo Aleman, and Elliot Staffin of the Division of Corporation Finance, David Fredrickson, Bryant Morris, and William K. Shirey of the Office of the General Counsel, Lesli Sheppard and Geoffrey Aronow from the Office of International Affairs, and Tamara Brightwell from the Office of Chair Mary Jo White, met with Michelle Kosmidis, Senior Policy Officer, Directorate-General for the Internal Market and Services, European Commission to discuss Section 1504 of the Dodd-Frank Wall Street Reform and Consumer Protection Act, among other topics.