

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: Section 1504 of the Dodd-Frank Wall Street Reform and Consumer Protection Act

DATE: December 12, 2013

On December 12, 2013, Barry N. Summer and Eduardo A. Aleman of the Division of Corporation Finance, and Vladimir Ivanov of the Division of Economic and Risk Analysis met with the following individuals:

- Jana Morgan, National Coordinator, Publish What You Pay USA;
- Claire Woodside, Director, Publish What You Pay Canada;
- Ian Gary, Senior Policy Manager, Extractive Industries, Oxfam America; and
- Jonathan Kaufman, Legal Advocacy Coordinator, EarthRights International.

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