

MEMORANDUM

TO: File No. S7-42-10

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

RE: Meeting about resource extraction rulemaking

DATE: December 18, 2013

On December 18, 2013, Barry Summer, Eduardo Aleman, and Elliot Staffin of the Division of Corporation Finance, and Aslynn Hogue and Yuichiro Enomoto of the Office of International Affairs met with Mr. Tomoshige Nambu, Attaché, Ministry of Economy, Trade and Industry from the Embassy of Japan to discuss Section 1504 of the Dodd-Frank Wall Street Reform and Consumer Protection Act.