

## **MEMORANDUM**

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

FROM: Barry N. Summer  
Associate Director  
Division of Corporation Finance

RE: Meeting with representatives from Exxon Mobil Corporation and Shell International Limited.

DATE: April 23, 2014

On April 23, 2014, Betsy Murphy and Barry N. Summer of the Division of Corporation Finance and Geoffrey Aronow of the Office of International Affairs met with Patrick Mulva, James Parsons and Theresa Fariello of ExxonMobil and Thomas Reilly of Shell.

The participants discussed issues relating to the rulemaking regarding payment disclosures by resource extraction issuers required by Section 1504 of the Dodd Frank Wall Street Reform and Consumer Protection Act.