

**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 Global Witness

DATE: May 21, 2014

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On May 21, 2014, Barry Summer, Eduardo Aleman, and Elliot Staffin of the Division of Corporation Finance, and Vladimir Ivanov the Division of Economic and Risk Analysis, met with Simon Taylor, Director, Global Witness to discuss Section 1504 of the Dodd-Frank Wall Street Reform and Consumer Protection Act.