

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 representatives of Global Witness

DATE: October 1, 2013

On September 16, 2013, Barry Summer, Eduardo Aleman, Elliot Staffin and Jennifer Riegel of the Division of Corporation Finance, and Tamara Brightwell from the Office of Chair Mary Jo White, met with the following representatives of Global Witness: Simon Taylor, Corinna Gilfillan and Carly Oboth.

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