

**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 Natural Resources Canada

DATE: May 13, 2014

---

On May 13, 2014, Barry Summer, Eduardo Aleman, and Elliot Staffin of the Division of Corporation Finance, Vladimir Ivanov from the Division of Economic and Risk Analysis, and Geoffrey Aronow and Aslynn Hogue from the Office of International Affairs met with Anil Arora, Assistant Deputy Minister, Mark Pearson, Director General, and Ron Lyen, Senior Policy Advisor, from the Canadian Department of Natural Resources, and Megan Clifford, First Secretary (Economic) from the Embassy of Canada to discuss Section 1504 of the Dodd-Frank Wall Street Reform and Consumer Protection Act.