

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 Extractive Industries Transparency Initiative

DATE: October 1, 2013

On July 24, 2013, Paula Dubberly and Eduardo Aleman of the Division of Corporation Finance met with Jonas Moberg of the Extractive Industries Transparency Initiative. The participants discussed, among other things, Section 1504 of the Dodd-Frank Wall Street Reform and Consumer Protection Act.