

MEMORANDUM

TO: File (S7-42-10)

FROM: Shehzad Niazi
Special Counsel
Office of Rulemaking
Division of Corporation Finance
U.S. Securities and Exchange Commission

RE: Meeting with Representatives of Publish What You Pay, Global Witness and The One Campaign

DATE: June 2, 2015

On June 2, 2015, Barry Summer, Elliot Staffin, and Shehzad Niazi of the Division of Corporation Finance and Vladimir Ivanov and Igor Kozhanov of the Division of Economic and Risk Analysis met with Jana Morgan and David Garcia of Publish What You Pay (PWYP-US), Zorka Milin of Global Witness and Joseph Kraus of The One Campaign to discuss 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.