

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 Exxon Mobil Corporation and Shell International Limited

DATE: November 3, 2015

On November 3, 2015, Barry Summer, Elliot Staffin, and Shehzad Niazi of the Division of Corporation Finance, Daniel Morris of the Office of General Counsel, and Vladimir Ivanov of the Division of Economic and Risk Analysis met with James Parsons of Exxon Mobil Corporation and Joseph Babits of Shell International Limited to discuss issues relating to the rulemaking on payment disclosures by resource extraction issuers required by Section 1504 of the Dodd Frank Wall Street Reform and Consumer Protection Act.