

MEMORANDUM

TO : File

FROM: Angie Kim
Division of Corporation Finance
U.S. Securities and Exchange Commission

DATE : May 29, 2018

RE : Meeting with representatives from BHP Billiton

On May 21, 2018, Elizabeth Murphy, Ryan Milne, and Elliot Staffin of the Division of Corporation Finance met with representatives of BHP Billiton, as noted below, to discuss the rulemaking regarding the disclosure of payments by resource extraction issuers. The Business and Financial Disclosure Required by Regulation S-K concept release and tax policy was also among the topics discussed.

In attendance were: James Ensor, Executive Director, BHP Billiton Foundation; Jane Michie, Head of Group Tax; and Jason Buckner, Director, Government Relations and Public Policy.

At the meeting, the representatives submitted to the staff BHP's Economic Contribution Report 2017, which is available at: <https://www.bhp.com/-/media/documents/investors/annual-reports/2017/bhpeconomiccontributionreport2017.pdf>.