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Vanessa A. Countryman
Secretary, Securities and Exchange Commission
100 F Street NE, Washington, DC 20549-1090

RE: 2nd Request for Extension of Deadline for Comments on Proposed Rule Requiring Disclosure of Payments by Resource Extraction Issuers, File No. S7-24-19

Dear Secretary Countryman,

I am filing a 2nd request for extension for comments on the Commission's proposed rule implementing Section 1504 of the Dodd-Frank Wall Street Reform and Consumer Protection Act. While this may be an unusual action, it is compelled by unprecedented circumstances.

Multiple individuals in the Publish What You Pay – US coalition (of which The ONE Campaign is a Steering Committee member) that are playing key roles in conducting research to help inform critical gaps in the Commission's proposed rule have taken ill over the past two weeks with flu-like symptoms, slowing the pace of that research and analysis. Furthermore, the spread of the coronavirus and subsequent announced closures of schools, day care facilities, and office buildings in the District of Columbia and Maryland is forcing individuals to scramble to find alternative arrangements for their children and their own work. The disruptions to normal work routines has been considerable.

The justifications outlined in my original appeal for an extension, and that of the Publish What You Pay – US coalition, alone are significant enough to warrant an extension, particularly given the fact that the Commission quickly moved to grant an exemption in 2016 following a request from the American Petroleum Institute. In light of the unprecedented disruptions caused by the coronavirus pandemic, we urge you to grant an extension to enable us to provide the Commission with high quality responses to the many questions and novel issues in the Commission's proposed rule. An extension of even 1-2 weeks would be appreciated.

Thank you for your timely consideration of this request.

Sincerely,