

MEMORANDUM

To: File No. S7-24-19

From: Armita Cohen
Counsel to Commissioner Caroline Crenshaw
U.S. Securities and Exchange Commission

Date: October 16, 2020

Re: Meeting with Oxfam America

On October 13, 2020, Armita Cohen met telephonically with Isabel Munilla from Oxfam America. The Commission's proposal regarding the Disclosure of Payments by Resource Extraction Issuers was among the topics discussed.