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**M E M O R A N D U M**

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To : File No. S7-42-10 (Disclosure of Payments by Resource Extraction Issuers)

From : Tamara Brightwell  
Senior Special Counsel  
Division of Corporation Finance  
U.S. Securities and Exchange Commission

Re : Meeting with Representatives of Talisman Energy

Date : April 11, 2011

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On April 11, 2011, Paul Dudek, Roger Schwall, Tamara Brightwell, Elliot Staffin, and George Schuler of the Division of Corporation Finance met with representatives of Talisman Energy, including Bob Rooney, Talisman Energy; Reg Manhas, Talisman Energy; Amy Lehr, Foley Hoag; and Gare Smith, Foley Hoag. The participants discussed the Commission's proposal to implement Section 1504 of the Dodd-Frank Wall Street Reform and Consumer Protection Act.