

MEMORANDUM

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

FROM: Barry N. Summer
Associate Director
Division of Corporation Finance

RE: Meeting with representatives from the offices of Senator Cardin, Leahy, Levin and Markey.

DATE: December 2, 2013

On December 2, 2013, Barry N. Summer of the Division of Corporation Finance and Julie Davis of the Office of Legislative Affairs met with Shelly Han from the Office of Senator Cardin, Adrienne Wojciechowski from the Office of Senator Leahy, Elise Bean from the Office of Senator Levin and Justin Slaughter from the Office of Senator Markey.

The participants discussed the rulemaking regarding payment disclosures by resource extraction issuers required by Section 1504 of the Dodd Frank Wall Street Reform and Consumer Protection Act.