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FOR FURTHER INFORMATION CONTACT:

Tamara Brightwell, Senior Special Counsel, Division of Corporation Finance, or Elliot Staffin, Special Counsel in the Office of International Corporate Finance, Division of Corporation Finance, at (202) 551-3290, U.S. Securities and Exchange Commission, 100 F Street, NE., Washington, DC 20549.

SUPPLEMENTARY INFORMATION: The Commission has requested comment on a release proposing amendments to its rules to implement Section 1504 of the Dodd-Frank Wall Street Reform and Consumer Protection Act. Section 1504 added Section 13(q) to the Securities Exchange Act of 1934, which requires the Commission to issue rules requiring resource extraction issuers to include in an annual report information relating to any payment made by the issuer, or by a subsidiary or another entity controlled by the issuer, to a foreign government or the Federal Government for the purpose of the commercial development of oil, natural gas, or minerals. Section 13(q) requires a resource extraction issuer to provide information about the type and total amount of payments made for each project related to the commercial development of oil, natural gas, or minerals, and the type and total amount of payments made to each government. In addition, Section 13(q) requires a resource extraction issuer to provide certain information regarding those payments in an interactive data format, as specified by the Commission. This release was published in the **Federal Register** on December 23, 2010.

The Commission originally requested that comments on the release be received by January 31, 2011. The nature of the proposed disclosure requirements differs from the disclosure traditionally required by the Exchange Act, and the proposal requested comment on a variety of significant aspects of the proposed rules. The Commission has received requests for an extension of time for public comment on the proposal to, among other things, allow for the collection of information and to improve the quality of responses.¹ The Commission believes

that providing the public additional time to consider thoroughly the matters addressed by the release and to submit comprehensive responses to the release would benefit the Commission in its consideration of final rules. Therefore, the Commission is extending the comment period for Release No. 34-63549 "Disclosure of Payments by Resource Extraction Issuers" for 30 days, to Wednesday, March 2, 2011.

By the Commission.

Dated: January 28, 2011.

Elizabeth M. Murphy,

Secretary.

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DEPARTMENT OF THE TREASURY

31 CFR Part 29

RIN 1505-AC02

Federal Benefit Payments Under Certain District of Columbia Retirement Plans

AGENCY: Departmental Offices, Treasury.

ACTION: Proposed rule; extension of comment period.

SUMMARY: On November 22, 2010, the Department of the Treasury published a proposed rule to amend subpart C of its rules promulgated pursuant to the Balanced Budget Act of 1997, as amended (the Act). This notice extends the comment period on the proposed rule to April 21, 2011.

Pursuant to the Act, with certain exceptions, Treasury has responsibility for payment of benefits based on service accrued as of June 30, 1997, under the retirement plans for District of Columbia teachers, police officers, and firefighters. Benefits for service after that date, and certain other benefits, are funded by the District of Columbia. Subpart C, published in 2000 as part of the final regulations to implement the provisions of the Act, establishes the methodology for determining the split between the Federal and District obligations. Pursuant to regulation, the effective date of subpart C was delayed pending completion of Treasury's new automated retirement system, "System to Administer Retirement" (STAR), which replaced the District's legacy automated retirement system. While the new system has been completed, the proposed amended subpart C will

establish additional rules and provide additional examples of benefit calculation scenarios, the need for which was identified during systems development. The amendments to subpart C will have minimal financial impact and are introduced to simplify calculations and maintain consistency with the general principles established in the original regulations.

DATES: *Comment due date:* April 21, 2011.

ADDRESSES: Treasury invites interested members of the public to submit comments on this proposed rule. Comments may be submitted to Treasury by any of the following methods: Submit electronic comments through the Federal government e-rulemaking portal, <http://www.regulations.gov> or by e-mail to dcpensions@do.treas.gov or send paper comments to Paul Cicchetti, Department of the Treasury, Office of DC Pensions, Metropolitan Square Building, Room 6G503, 1500 Pennsylvania Avenue, NW., Washington, DC 20220.

In general, the Treasury will post all comments to <http://www.regulations.gov> without change, including any business or personal information provided such as names, addresses, e-mail addresses, or telephone numbers. Treasury will also make such comments available for public inspection and copying in the Treasury's Library, Room 1428, Main Department Building, 1500 Pennsylvania Avenue, NW., Washington, DC 20220, on official business days between the hours of 10 a.m. and 5 p.m. Eastern Time. You can make an appointment to inspect comments by telephoning (202) 622-0990. All comments, including attachments and other supporting materials received, are part of the public record and subject to public disclosure. You should submit only information that you wish to make available publicly.

FOR FURTHER INFORMATION CONTACT: Paul Cicchetti, (202) 622-1859, Department of the Treasury, Office of DC Pensions, Metropolitan Square Building, Room 6G503, 1500 Pennsylvania Avenue, NW., Washington, DC 20220.

SUPPLEMENTARY INFORMATION: On November 22, 2010, the Department of the Treasury published a proposed rule to amend subpart C of its rules promulgated pursuant to the Balanced Budget Act of 1997, as amended, related to certain payments of retirement benefits under the retirement plans for District of Columbia teachers, police officers, and firefighters. See 75 FR 71047.

¹ See, e.g., letters from National Mining Association (January 3, 2011); National Stone, Sand

& Gravel Association (January 13, 2011); and World Gold Council (January 7, 2011). Comments are available on the Commission's Internet Web site at <http://www.sec.gov/comments/s7-42-10/s74210.shtml>.

The original comment period closed on January 21, 2011. By letter dated January 14, 2011, the District of Columbia Retirement Board and the District of Columbia Government requested an extension of the public comment period for the proposed rule

for 90 additional days. The DC Fire Fighters Association also requested a 90 day extension. In response to these requests, the Department hereby extends the comment period for an additional 90 days so that comments are due on or before April 21, 2011.

Dated: January 24, 2011.

Nancy Ostrowski,
Director, Office of DC Pensions.

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