
M E M O R A N D U M

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 Publish What You Pay

Date : December 6, 2011

On November 17, 2011, Paula Dubberly, Tamara Brightwell, Eduardo Aleman, and Elliot Staffin of the Division of Corporation Finance met with representatives of the Publish What You Pay Coalition, including Isabel Munilla, Publish What You Pay; Corinna Gilfillan, Global Witness; Maryamu Aminu, ONE; Rebecca Morse, Revenue Watch Institute; and Elizabeth O'Hara, O'Hara Federal Strategies. The participants discussed the Commission's proposal to implement Section 1504 of the Dodd-Frank Wall Street Reform and Consumer Protection Act.