## **MEMORANDUM**

To: File No. S7-42-10

From: Stephen W. DeVine

Office of Commissioner Daniel M. Gallagher

Re: Resource Extraction (sec. 1504)

On January 25, 2012, Commissioner Daniel M. Gallagher and Stephen W. DeVine, Counsel to Commissioner Gallagher, met with the following members of the "Publish What You Pay" coalition: Lizzy O'Hara (Principal, O'Hara Federal Strategies, LLC), Isabel Munilla (Director, Publish What You Pay United States), Ian Gary (Senior Policy Manager for Extractive Industries, Oxfam America), Matthew Genasci (Head, Legal and Economics, Revenue Watch Institute), Heather Lowe (Legal Counsel and Director of Government Affairs, Global Financial Integrity), Jonathan Kaufman (Staff Attorney, EarthRights International), and Tutu Alicante (Executive Director, EG Justice).

The participants discussed the Commission's proposed rules to implement Section 1504 of the Dodd Frank Act.