
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 : April 11, 2011

On March 22, 2011, Paula Dubberly, Roger Schwall, Tamara Brightwell, Elliot Staffin, and George Schuler of the Division of Corporation Finance met with representatives of the Publish What You Pay Coalition, including Isabel Munilla, Publish What You Pay; Heather Lowe, Global Financial Integrity; Ian Gary, Oxfam America; Rees Warne, Catholic Relief Services; Matt Genasci, Revenue Watch Institute; Karin Lissakers, Revenue Watch Institute; and Joseph Kraus, Equatorial Guinea Justice. The participants discussed the Commission's proposal to implement Section 1504 of the Dodd-Frank Wall Street Reform and Consumer Protection Act.