

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 Publish What You Pay Coalition

DATE: March 19, 2014

On March 18, 2014, Chair Mary Jo White, Senior Advisor to the Chair Tamara Brightwell, and Barry N. Summer and Elizabeth Murphy of the Division of Corporation Finance met with Jana Morgan, Publish What You Pay – United States; Jonathan Kaufman, Earth Rights; Zorka Milin and Brendan O’Donnell, Global Witness; Joseph Williams, Revenue Watch Institute; Joseph Kraus, ONE; Ian Gary and Isabel Munilla, Oxfam America.

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