
M E M O R A N D U M

To : File

**From : Tamara Brightwell
Senior Special Counsel
Division of Corporation Finance
U.S. Securities and Exchange Commission**

**Re : Section 1504 of the Dodd-Frank Wall Street Reform and Consumer
Protection Act**

Date : September 8, 2010

On September 8, 2010, Paul Belvin, Paul Dudek, 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; Robert Lawrence, Global Witness; and Karin Lissakers, Revenue Watch Institute. The participants discussed Section 1504 of the Dodd-Frank Wall Street Reform and Consumer Protection Act, which requires the Commission to issue rules requiring resource extraction issuers to disclose information relating to payments made to governments for the purpose of commercial development of oil, natural gas, or minerals.

Publish 
What You Pay
United States

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August 24, 2010

Tamara Brightwell
Division of Corporate Finance
Securities and Exchange Commission

Dear Tamara,

I am writing to request a meeting with you and your team to discuss the rulemaking process for Section 1504 of the Dodd-Frank Wall Street Reform and Consumer Protection Act.

We propose the following agenda:

1. Introduce the Publish What You Pay (PWYP) coalition
2. Discuss the rulemaking process and timing
3. Discuss key issues PWYP will address in our comments

I look forward to meeting you.

Many thanks in advance for your time.

With best regards,

Isabel Munilla
Director