



October 28, 2011

Ms. Elizabeth Murphy
Secretary
Securities and Exchange Commission
100 F Street NE
Washington, D.C. 20549-1090

Via Email: rule-comments@sec.gov

Re: File no. S7-40-10 proposed rules for implementing the conflict minerals provision of section 13(p) of the Security Exchange Commission Act of 1934

The Canadian Wireless Telecommunications Association (CWTA) is the authority on wireless issues, developments and trends in Canada. It represents wireless service providers, as well as companies that develop and produce products and services for the industry. Several of CWTA's members are publicly traded within the United States and would fall under the proposed rules referenced above as currently drafted.

At the multilateral level, CWTA represents handset manufacturers who are engaged with the *Global e-Sustainability Initiative (GeSI)*, a Brussels-based multi-lateral industry and NGO forum committed to achieving sustainability objectives through innovative technology. GeSI encourages greater supply-chain transparency among manufacturers, metal smelters and the mining industry in general. Many of these companies are also involved with the Washington D.C.-based *Electronic Industry Citizenship Coalition (EICC)*, which promotes an industry code of conduct for global electronics supply chains to improve working and environmental conditions world-wide.

CWTA strongly believes that all companies involved in providing wireless services and/or products to Canadians have a responsibility to ensure that their operations adhere to the highest possible standards of environmental sustainability and corporate responsibility throughout the supply chain.

To this end, CWTA supports the recommendations submitted to this process by CTIA – The Wireless Association, in its March 1, 2011 letter.

In particular, CWTA endorses CTIA's position that the Securities and Exchange Commission (SEC) rules supporting section 13(p) of the Securities Exchange Act should recognize that the further removed a company is from the supply of minerals, the less reliable the supply chain information it will be able to obtain to comply with any reporting requirements under the rules. Moreover, the further removed a company is from mineral inputs to the supply chain, the less influence a company will have over the sourcing decisions made upstream in the supply chain.

Accordingly, CWTA endorses CTIA's recommendation that the SEC's conflict minerals disclosure rules rely on the different classifications of wireless carriers and manufacturers under the North American Industry Classification System (NAICS) in determining which companies are subject to which sections of the proposed rules.

CWTA appreciates the opportunity to participate in this important proceeding.

Sincerely,

A handwritten signature in black ink, appearing to read "Jim Patrick". The signature is fluid and cursive, with a large initial "J" and "P".

Jim Patrick
Senior Vice President