

## MEMORANDUM

**To:** File

**From:** John Fieldsend  
Special Counsel  
Office of Rulemaking  
Division of Corporation Finance  
U.S. Securities and Exchange Commission

**Date:** September 28, 2010

**Re:** Section 1502 of the Dodd-Frank Wall Street Reform and Consumer Protection Act Regarding Congolese Conflict Minerals

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On September 28, 2010, Paula Dubberly, Felicia Kung, Lillian Brown, Steven Hearne, and John Fieldsend of the Division of Corporation Finance met with Cecilia L. Gardner of the Jewelers Vigilance Committee, Matthew A. Runci and Robert B. Headley of the Jewelers of America, Cathy Dixon of Weil, Gotshal & Manges LLP, Peggy Jo Donahue of the Manufacturing Jewelers & Suppliers of America, Paul W. Bateman of The Klein & Saks Group, and Mark Hanna of the Richline Group. The participants discussed the Commission's required rulemaking in Section 1502 of the Dodd-Frank Wall Street Reform and Consumer Protection Act, which relates to reporting requirements regarding conflict minerals originating in the Democratic Republic of the Congo and adjoining countries.