

March 2, 2011

Elizabeth M. Murphy
Secretary
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090

Dear Ms. Murphy:

Thank you for this opportunity to comment on the proposed rules for section **1502** of the Dodd-Frank Wall Street Reform and Consumer Protection Act in **File S7-40-10**.

The Extractive Industries Working Group is dedicated to protecting people and the environment as they are affected by extraction activities in their communities. Members include faith-based and environmental organizations. Most of these groups have members and/or partners working and living in localities that are affected by the extractive industries throughout the world.

Our organizations are very supportive of section 1502 for its potential to illuminate the origin of often-used minerals and its efforts towards avoiding supporting violence in the Democratic Republic of Congo and the surrounding area. Many of our organizations work directly with people in the DRC and know well the level of conflict in the region. It is our hope that strong rules for this legislation may help to reduce that violence by alerting consumers, investors and companies about their involvement in conflict minerals.

We would like to call attention to the following provisions of the rules:

- Companies should be required to “file” not simply “furnish” conflict minerals disclosure
- “DRC conflict free” labeling should be very strictly defined and require verifiable documentation
- “DRC conflict free” labeling should be distinctive and standard
- Manufacturing should be defined inclusively so that all products that may contain or use conflict minerals in their production would be subject to the reporting rules
- Companies must be required to post their complete, original audit reports to their company websites; easily accessible to consumers and investors.
- Companies should be required to maintain business records involving DRC minerals for at least seven years. The records must be viewable and be made available when a dispute of country of origin arises.

Extractive Industries Working Group

Again, we thank you for including us in this process and we look forward to legislation that may work towards the ending of conflict in the DRC.

Sincerely,

The Columban Center for Advocacy and Outreach
Leadership Conference of Women Religious
Sisters of Mercy of the Americas – Institute Justice Team
Missionary Oblates, Justice, Peace and Integrity of Creation Office (JPIC)
Maryknoll Office for Global Concerns