

Securities and Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549-1090  
United States

Chris Barnard

29 December 2010

**-File No. S7-40-10**  
**-Conflict Minerals**

Dear Sir.

Thank you for giving us the opportunity to comment on your Proposed Rule “Conflict Minerals”.

You are proposing changes to the reporting requirements for companies that file reports pursuant to Sections 13(a) or 15(d) of the Securities Exchange Act of 1934 to implement Section 1502 (the Conflict Minerals Provision) of the Dodd-Frank Wall Street Reform and Consumer Protection Act. Companies which employ conflict minerals<sup>1</sup> in their manufacturing, including contracted manufacturing, will have to disclose in the body of their annual report whether their conflict minerals originated in the Democratic Republic of the Congo or an adjoining country (DRC countries). Companies will have to report what steps they have taken to verify that the minerals did not directly or indirectly finance or benefit armed groups in the DRC countries. This would include a reasonable country of origin inquiry, and where conflict minerals originated in the DRC countries, efforts to determine the exact location of the relevant mine.

I support the proposed rules as a balanced and proportionate response to the problems relating to conflict minerals in DRC countries. I also support the broad definition of manufacture to include contracted manufacturing, and regardless of whether the company has any influence over the manufacturing specifications of the product.

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<sup>1</sup> As defined in Section 1502(e)(4) of the Dodd-Frank Act as (broadly) tantalum, tin, gold and tungsten.

Please note that the comments expressed herein are solely my personal views

I support the concept of freedom with disclosure, which would allow companies to manufacture goods that contain conflict minerals sourced from DRC countries, but would allow consumers to make an informed choice as to whether to purchase such goods or not.

Yours faithfully

Chris Barnard