



March 1, 2011

Mrs. Elizabeth Murphy, Secretary

Securities and Exchange Commission

100 F Street, NE

Washington D.C. 20549

Comments with respect to S7-40-10

Federal Register dated February 3, 2011, page 6110

Reporting of imports of Conflict Minerals

Dear Madam Chairman:

National Oilwell Varco is a worldwide leader in the manufacture of major mechanical components for land and offshore drilling rigs, complete land drilling and well servicing rigs, internal tubular coatings, drill string equipment, lifting and handling equipment, and downhole drilling motors, bits and tools, all for use in the worldwide energy industry.

National Oilwell Varco is writing to support the concerns and comments submitted by the National Association of Manufacturers (N.A.M.) addressing the Securities and Exchange Commission for the rule making process regarding SEC. 1502 of the Dodd-Frank Wall Street Reform and Consumer Protection Act with respect to the required reporting of the importation and use of conflict minerals. To require reporting beyond the initial importation of the minerals would place unnecessary burdens on industry, and would result in confusing and duplicate data.

Thank you for your consideration,

Very truly yours,

Keith C. Hennessee

Vice President

Chief Compliance Officer