



March 2, 2011

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

RE: Comments Regarding File Number S7-40-10 on Conflict Minerals

Dear Secretary Murphy:

I am writing to urge you to institute robust and comprehensive rules on conflict minerals under Section 1502 of the Dodd-Frank Wall Street Reform and Consumer Protection Act.

I represent the Electronics TakeBack Coalition, a national coalition of environmental and consumer organizations, which promotes green design and responsible recycling in the electronics industry. Our goal is to protect the health and well being of electronics users, workers, and the communities where electronics are produced and discarded.

We are concerned that mining of gold and other metals comes at a great cost to communities and the environment, particularly in areas of armed or militarized conflict. It's vital that this industry develop the kind of transparency in their supply chain that will provide independent verification that a company is not sourcing gold that is financing armed conflict and human rights violations. Business and consumer purchasers alike want to know that their purchases of electronics are not simply fueling these conflict situations. But there must be a better system for verification.

We believe that these rules have the potential to help make that verification possible, but they must be stringent on several important points to be effective.

To meet statutory intent and requirements and the needs of companies and investors seeking to avoid implication in conflict and human rights abuses, the rules must fully include gold and metals mining companies. Gold is an important component of conflict financing that the rules must fully account for. Mining companies have previously been involved in supporting armed groups in the DRC and the rules must require disclosure to help prevent that from happening again.

The rules must be firm and comprehensive. Companies should “file” not just “furnish” conflict minerals disclosure, and that disclosure must include strong due diligence and evidence and identification of all known countries of origin and actual specific origin of minerals, if known, for the DRC. It is essential that there be CEO level involvement in the filing of the disclosures in order to make sure that companies do not simply “game the system.” The rules should also interpret manufacturing inclusively, and ensure that the rules cover any products in which conflict minerals are intentionally added or are essential to the product’s use, purpose, or marketability, or products the production of which requires conflict minerals.

Finally, the rules must describe recycled metals as 100% post-consumer metals. Recycled metals described through due diligence and an audited Conflict Minerals Report as “DRC conflict free” must be only 100% post-consumer metals and not include gold bars, coins, un-sold jewelry, or scrap. This precise definition of recycled is necessary to avoid potentially allowing newly-mined gold to be masked as poorly-defined or verified “recycled” metals.

Thank you for the opportunity to comment on these important provisions.

Sincerely,

A handwritten signature in black ink, appearing to read "Barbara Kyle". The signature is fluid and cursive, with a large initial 'B' and 'K'.

Barbara Kyle
National Coordinator