



BRUCE WATZMAN
Senior Vice President, Regulatory Affairs

January 3, 2011

Mary L. Schapiro
Chairman
Securities and Exchange Commission (SEC)
100 F Street NE
Washington, D.C. 20549

Re: Proposed Rules to Implement Special Disclosures Section's 1502
Conflict Minerals; 1503 Mine Safety and 1504 Disclosure of Payments of the
Dodd-Frank Act (S7-40-10, S7-41-10 and S7-42-10).

Dear Chairman Shapiro:

On behalf of the National Mining Association (NMA), we request an extension of the comment period for the proposed rules to implement Sections 1502, 1503 and 1504 of the Dodd-Frank Act. We appreciate the opportunity to comment on these important initiatives; however, the current deadline does not provide sufficient time for us to collect pertinent information and provide responses to the extensive questions in the proposed rules. To allow industry to provide the information sought, we request a 30-day extension of the comment period.

NMA is a trade association representing producers of most of America's coal, metals and industrial and agricultural minerals. NMA membership includes more than 325 corporations involved in all aspects of the mining industry, including coal, uranium, metal and industrial mineral producers; mineral processors; equipment manufacturers; state associations; bulk transporters; engineering firms; consultants; financial institutions; and other companies that supply goods and services to the mining industry.

The extension is justified for the following reasons:

First, the current deadlines do not provide sufficient time to provide a meaningful and comprehensive submission given the complexity and scope of comments requested. The proposed rules potentially apply to many more companies than originally thought and the research required to provide clear, concise and

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comprehensive comments that will add value to the regulatory process requires additional time.

Second, the comment period falls at a time of the year when many companies are closed for the holidays or employees are out of the office on leave. Without adequate response from regulated entities, the final regulations could have inadvertent and adverse consequences.

We appreciate the considerable work the Securities and Exchange Commission (SEC) has undertaken in drafting the proposed rules and want to ensure that stakeholders have adequate time to review, evaluate and assess the proposed regulations to understand the new requirements and where comment can inform the development for more cohesive regulations. We respectfully urge, therefore, that the deadline for comments be extended 30 days to March 2, 2011.

Should you have any questions on this request please contact me at (202) 463-2657 or Veronika Kohler at (202) 463-2626 or vkohler@nma.org.

Thank you very much for timely consideration of this request.

Sincerely,

A handwritten signature in cursive script, appearing to read "Bruce Watzman".

Bruce Watzman