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VIA EMAIL

Securities and Exchange Commission ("SEC")
100 F Street, NE
Washington DC 20549-1090

File No. S7-40-10: Comments on Proposed Disclosure Rules relating to Conflict Minerals

As disclosed in our Annual Report on Form 10-K for the year ended December 31, 2010, Ford Motor Company is a global automotive manufacturer operating 73 manufacturing plants in regions around the world. To support our global manufacturing operations, we currently have about 1,500 suppliers eligible for new product sourcing.

We appreciate this opportunity to comment on the Staff's proposed rules implementing disclosure requirements set forth in the Dodd-Frank Wall Street Reform and Consumer Protection Act regarding the use in manufacturing of conflict minerals from the Democratic Republic of Congo and surrounding areas.

For some time, we have been part of a multi-stakeholder group, including non-governmental organizations, socially-responsible investors, and a number of multinational corporations ("Multi-Stakeholder Group") focused on public disclosures regarding the source of tin, tantalum, tungsten, and gold ("Conflict Minerals") used in manufacturing. Ford Motor Company is a signatory to comment letters submitted to the Staff by the Multi-Stakeholder Group, including a recent comment letter on the proposed rules. In addition to our support for the Multi-Stakeholder Group letter on the substantive aspects of the proposed rules, we would like to offer comments on a number of procedural aspects of the proposed reporting process as well. We would be happy to have further discussion with the Staff to provide additional information or to answer any questions.

Specifically, we would like to provide the following comments in response to the requests as numbered in the Staff's proposing release:

22. Considering the volume of information a registrant must prepare and review with its independent registered public accounting firm to satisfy existing year-end testing and disclosure requirements, we respectfully request that the Staff require the annual disclosure regarding Conflict Minerals to be included in a separate form to be submitted to the Staff within a defined period after the end of a registrant's fiscal year. One proposed approach that recently has come to our attention, and that we support, is defining a new item within the Current Report on Form 8-K ("Form 8-K Report") schedule of disclosures that would be specific to the Conflict Minerals process. As with existing Items 2.02 and 7.01, this new item would allow registrants to furnish the required Conflict Minerals information, including any Conflict Minerals report setting forth the statutorily required disclosures ("Conflict Minerals Report"), within a defined time period (e.g., within 120 days after the end of the registrant's fiscal year).

Alternatively, we would suggest that the Conflict Minerals Report and related disclosures be designated as a new exhibit to be furnished with the first Quarterly Report on Form 10-Q ("Form 10-Q Report") published for each fiscal year. The authorizing statute does not require that the Conflict Minerals disclosures be included in the Annual Report on Form 10-K ("Form 10-K Report"), and we have concerns about registrants' ability to complete supply chain due diligence – and the ability of independent auditors to complete the related audit – in a timely manner, while at the same time completing the extensive procedures necessary to satisfy existing year-end financial disclosure requirements.

Unlike existing year-end financial disclosures, which are time sensitive in order to allow users of the financial statements to evaluate recent results of operations and financial condition, there is no special significance to the timing of the new Conflict Minerals disclosure, so long as it is published annually.

Requiring publication of the new Conflict Minerals disclosures in a separate Form 8-K Report or in a registrant's first Form 10-Q Report for each fiscal year would give registrants and auditors additional time to complete this annual review, ensuring that the new disclosures are meaningful and accurate. We are not aware of a downside to requiring this disclosure be published in such a manner, and we believe that this suggestion is consistent with the spirit of the Staff's request for comment regarding the possibility of permitting registrants to amend the time-sensitive Form 10-K Report to provide this new information at a date later than the current Form 10-K Report filing deadlines permit. For additional discussion, please see our response below to Request for Comment No. 57.

25. We support the Staff's proposal that the bulk of new disclosures, including the Conflict Minerals Report, be furnished with the appropriate periodic or current report (whether Form 10-Q Report or Form 8-K Report) as a separate exhibit. Many important disclosures already are provided as an exhibit to periodic or current reports. This presentation allows users of the periodic report to locate the disclosure in the exhibit index quickly, and to study the disclosure as stand-alone text. We do not believe that including the full disclosure in the body of the appropriate report would serve users better than publication as a separate, easily accessible exhibit.

29. Ford was one of the initial participants in the Commission's voluntary XBRL pilot program as an early adopter of the tagging system, and, as a large accelerated filer, we now simultaneously file with each periodic report our financial statements and accompanying footnotes using "detailed" XBRL tagging. Based on our experience tagging financial data, we believe that XBRL best serves users in situations where both of the following criteria are met: (i) there is a large volume of information to be communicated (such as lengthy footnotes to financial statements that can run more than one hundred pages), and (ii) the information to be communicated largely is standardized across the spectrum of registrants. To the extent that the information to be provided is individualized or non-standard, registrants must create "extension" tags that render the data less comparable across registrants or industries. To date, we do not have reason to believe that the information to be provided in Conflict Minerals Reports would be lengthy enough or sufficiently standardized to maximize the benefits of XBRL tagging. We believe the Staff would best serve users by allowing registrants to become accustomed to preparing Conflict Minerals Reports before evaluating whether mandatory "block" or "detailed" XBRL tagging would enhance the usefulness of these new disclosures.

Additionally, having just completed our first Form 10-K Report with simultaneous filing of financial statements and notes using "detailed" XBRL tagging, if invited by the Staff we would welcome the opportunity to offer formal comments on the current XBRL requirements more generally.

42. We support the Staff's proposal that the Conflict Minerals Report should contain a statement from the registrant that the registrant has obtained an independent third-party audit as required by statute. We also agree that the Conflict Minerals Report does not require a separate set of certifications from individual members of management. In the event that the Commission does require an individual member of management to certify that the required independent third-party audit has been obtained, we believe that this signature should be made on behalf of the registrant and not in an individual capacity.

47. We support the Staff's proposal that registrants "furnish" rather than "file" the Conflict Minerals Report, which the Staff asserts, and we agree, contains information qualitatively different from the financial information required to be disclosed in registrants' periodic reporting. Although the purpose of any disclosure in periodic reporting is to inform investors and encourage transparency, we believe that the nature of the data being provided for financial reporting and for the Conflict Minerals Report differs.

The data we use to generate financial statements in our periodic reporting generally are within our control, and we have invested extensive resources to ensure effective internal controls over financial reporting to support publication of this data. In contrast, in order to generate our Conflict Minerals Report, we must rely on information that is being provided to us by third parties we do not control – suppliers, smelter validation organizations (once established), etc. – and on our ability to engage in due diligence with these third parties.

As a result, we believe that it is appropriate to "furnish" Conflict Minerals Reports to the SEC (as registrants are permitted to do with other important disclosures, including preliminary earnings data and disclosures to comply with Regulation FD). In addition, "furnishing" the Report does not mean that the disclosure goes unreviewed by the Staff – all of the incumbent liabilities under the requirements of Sections 13(a) or 15(d) of the Securities Exchange Act of 1934 still attach, as noted by the Staff in the proposing release. We also feel confident that Conflict Minerals disclosures will receive significant attention and scrutiny from numerous stakeholders, reinforcing registrants' efforts to provide accurate and complete disclosures.

57. As noted above, we believe that it is preferable to require the new Conflict Minerals disclosures to be contained within a designated Form 8-K Report or the first Form 10-Q Report of each registrant's fiscal year. While the proposal to permit registrants to file an amendment to the Form 10-K Report containing the Conflict Minerals Report would provide additional time to prepare the disclosures, filing this information as an amendment to the Annual Report on Form 10-K may generate logistical problems for registrants that prepare bound, printed copies of the Form 10-K Report for distribution to investors and other users of the financial statements immediately upon filing with the Commission. Requiring the new disclosures to be published in a distinct Form 8-K Report or Form 10-Q Report of each reporting cycle provides registrants the needed time to prepare the Conflict Minerals Report, outside the busy year-end financial reporting period, without creating similar logistical difficulties.

70. With regard to the costs associated with the new disclosure requirements, it is important to note the complexity of vehicle composition. A vehicle typically contains thousands of parts or components, and most of these contain multiple materials. For example, a seating assembly may contain leather, textiles, seat foam, electronic controls, wiring, steel frames and tracks, plastic and steel fasteners, etc. Reflecting in part the complexity of vehicle composition, the automotive industry is highly regulated for material content. For this reason, starting about ten years ago, Ford and other automakers began requiring material content reporting from global suppliers. Our industry made a substantial investment to create a database reporting system, with inputs required from each level of supplier (from "Tier 1" suppliers selling directly to the end manufacturer down to "Tier N" suppliers buying and incorporating raw materials).

Suppliers are required to provide the information necessary to determine material content by weight of a homogenous material. A homogenous material is defined such that the chemical composition is the same for all substances forming or being an ingredient of the material at any spot of measurement. To date, the database has recorded the substance and weight of the substance only – origin of substances has not been a consideration in materials reporting or management. As such, we anticipate significant investment to add additional capability to the existing system.

Further, effective supply chain management for material content requires appropriate supplier training and information technology systems. As a result, we anticipate significant investments in new training processes for our suppliers and investment in additional staff to implement and monitor compliance.

We appreciate the Staff's consideration of these matters, and look forward to addressing any questions the Staff may have regarding our comments. Please feel free to direct questions to Raphael Richmond by email at r-richmo1@ford.com or by telephone at (313) 337-3220. Thank you for the opportunity to offer comment.

Sincerely,

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