

MEMORANDUM

To: File

From: John Fieldsend
Special Counsel
Office of Rulemaking
Division of Corporation Finance
U.S. Securities and Exchange Commission

Date: March 3, 2011

Re: Section 1502 of the Dodd-Frank Wall Street Reform and Consumer Protection Act Regarding Congolese Conflict Minerals

On March 3, 2011, Paula Dubberly, Felicia Kung, Steven Hearne, and John Fieldsend of the Division of Corporation Finance met with Theodore R. Kingsley, Steve Klimacek, Wayne Wirtz, and Chris Tsai of AT&T. The participants discussed the Commission's required rulemaking in Section 1502 of the Dodd-Frank Wall Street Reform and Consumer Protection Act, which relates to reporting requirements regarding conflict minerals originating in the Democratic Republic of the Congo and adjoining countries.