

MEMORANDUM

To: File

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

Date: March 24, 2011

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

On March 24, 2011, Paula Dubberly, Felicia Kung, and John Fieldsend of the Division of Corporation Finance participated in a telephone call with Peter DeSimone and Kristin Lang of the Social Investment Forum, Susan Baker of Trillium Asset Management Corporation, Lauren Compere of Boston Common Asset Management, LLC, Patricia Jurewicz of the Responsible Sourcing Network, a project of As You Sow, and Aditi Vora Mohapatra of Calvert Asset Management Company, Inc. 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.