



January 10, 2011

Elizabeth M. Murphy  
Secretary  
Securities and Exchange Commission  
100 F Street NE  
Washington, D.C. 20549-1090

Re: Extension Request for Comments on Proposed Rules to Implement  
Special Disclosures Section 1502 (Conflict Minerals)

Dear Ms. Murphy:

On behalf of the undersigned associations and their members, we are writing to request an extension of the comment period for the proposed rules to implement Section 1502 of the Dodd-Frank Act. The Securities and Exchange Commission (SEC) has given individuals and entities that are affected by the rules the opportunity to provide comments, as well as answers to several targeted questions. Given the diverse nature of the industry, as well as the complexities of the conflict minerals issues, arriving at comments that are accurate and responsive requires more time than is currently afforded by a deadline of January 31, 2011. For this reason we seek an extension of thirty days.

Members of the undersigned associations include gold jewelry manufacturers, wholesalers, distributors, precious metal refiners, fabricators and retailers. In short, all aspects of the jewelry industry are represented by these associations.

The information needed to prepare a submission that reflects the purpose of the Dodd-Frank legislation, the breadth of its impact, and the realities of the gold supply chain is extensive. The effect of the final rules will be felt not only by issuers, but by every company – public as well as private – that is upstream of the issuers in the gold supply chain. Time is required to consult with all those affected, to research existing due diligence sourcing initiatives, and to fully consider the challenges presented by the legislation and proposed rules. Participating in the regulatory process in a meaningful way requires a sufficient

period to address these concerns, longer than is allowed by the current deadline. The fact that much of the allowed time coincided with the holiday season, when many in the industry were on vacation following their busiest time of year, makes complying with the current deadline particularly difficult.

We thus respectfully request that the deadline for comments be extended by thirty days to March 2, 2011. Should you have any questions about this request please contact Cecilia Gardner at 212-997-2002. Thank you for your thoughtful work in preparing the proposed rules and for considering this request.

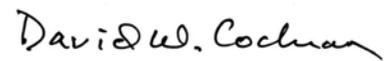
Sincerely,



Cecilia L. Gardner, Esq.  
President, CEO and General  
Counsel Jewelers Vigilance  
Committee



Ruth Batson  
Exec. Dir & CEO  
American Gem Society



David W. Cochran  
President & CEO  
Manufacturing Jewelers &  
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Matthew A. Runci  
President  
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Brent Cleaveland  
Executive Director  
Fashion Jewelry & Accessories  
Trade Association

cc: Mary L. Schapiro  
Chairman, SEC

Kathleen L. Casey  
Commissioner, SEC

Elisse B. Walter  
Commissioner, SEC

Luis A. Aquilar  
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Troy A. Paredes  
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