

MEMORANDUM

To: File

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

Date: May 6, 2011

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

On May 6, 2011, Anne-Marie Kelley of the Office of Legislative and Intergovernmental Affairs and Paula Dubberly, Felicia Kung, and John Fieldsend of the Division of Corporation Finance participated in a telephone call with Toby Whitney from the office of U.S. Representative Jim McDermott. 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.