

MEMORANDUM

To: File

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

Date: September 26, 2011

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

On September 26, 2011, Paula Dubberly, Felicia Kung, Steven Hearne, and John Fieldsend of the Division of Corporation Finance and Brian Croteau and John Offenbacher of the Office of the Chief Accountant met with Melanie Dolan and Amanda Nelson of KPMG LLP, Scott Bayless of Deloitte & Touche LLP, Sam Burke of PricewaterhouseCoopers LLP, Mary Foelster of the American Institute of Certified Public Accountants, Bridgette Hodges of Grant Thornton LLP, Chris Holmes of Ernst & Young LLP, and Annette Schumacher of the Center for Audit Quality. 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.