

MEMORANDUM

To: File

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

Date: April 17, 2012

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

On April 17, 2012, Erica Williams, Counsel to the Chairman, and John Fieldsend of the Division of Corporation Finance met with Terry Heymann of the World Gold Council and Paul W. Bateman of The Klein & Saks Group. The participants discussed the Commission's proposed rulemaking under 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.