

MEMORANDUM

To: File

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

Date: April 19, 2012

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

On April 19, 2012, Felicia Kung, Steven Hearne, and John Fieldsend of the Division of Corporation Finance met with Kerry Caban of Warnaco Inc., John D. Clark of Michar LLC, Maureen E. Gray of Ralph Lauren Corporation, Lisa Martin of American Eagle Outfitters, Michael Singer of Macy's, Inc., Julia K. Hughes and Samantha Sault of the United States Association of Importers of Textiles and Apparel, and David M. Spooner of Squire Sanders (US) LLP. 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.