

MEMORANDUM

To: File No. S7-40-10

From: Felicia H. Kung  
Chief, Office of Rulemaking  
Division of Corporation Finance  
U.S. Securities & Exchange Commission

Date: July 26, 2012

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

On July 26, 2012, SEC Deputy Chief of Staff Erica Williams, and Paula Dubberly and Felicia Kung of the Division of Corporation Finance met with Edward Trackman and Fern Abrams of IPC, and Christopher Mitchell of the Prime Policy Group. The participants discussed the Commission's required 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.