

MEMORANDUM

To: File

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

Date: February 10, 2011

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

On February 10, 2011, Paula Dubberly, Felicia Kung, Lillian Brown, Steven Hearne, and John Fieldsend of the Division of Corporation Finance met with Franklin Vargo and Catherine Robinson of the National Association of Manufacturers, Toni Harrington of Honda, Benedict Simms Cohen and Jennifer McIntyre of The Boeing Company, Jason Leuck of Lockheed Martin Corporation, Bruce Michael Quinn of Rockwell Automation, Catherine Boland of the Motor & Equipment Manufacturers Association, Larry Camm of Schweitzer Engineering Laboratories, Inc., Robert Clayton Thompson of Caterpillar Inc., Doug Perry of Honeywell International Inc., Colin Stackhouse of Siemens, Fern Abrams of IPC, Anjali Sharan of Tata Steel, Jason Grove of Abbott Laboratories, Michael K. Stockton of Tyco Electronics Corporation, Tapio Christiansen of Emerson, and Jeremy Preiss of United Technologies Corporation. 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.