

MEMORANDUM

To: File

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

Date: February 28, 2011

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

On February 28, 2011, Paula Dubberly, Felicia Kung, Lillian Brown, Steven Hearne, and John Fieldsend of the Division of Corporation Finance participated in a telephone call with Andrew Matheson, an independent consultant on issues relating to the tantalum industry's supply chain processes, Darren Fenwick of The Enough Project, and Deborah R. Meshulam of DLA Piper. 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.