

March 1, 2011

Elizabeth M. Murphy
Secretary
Securities and Exchange Commission (SEC)
100 F Street, NE
Washington, DC 20549-1090

RE: Comments Regarding File Number S7-40-10 on Conflict Minerals

Dear Ms. Murphy:

I am writing to urge the SEC to institute robust and comprehensive rules on conflict minerals under Section 1502 of the Dodd-Frank Wall Street Reform and Consumer Protection Act.

Fair Jewelry Action is a cross sector initiative, a coalition of jewelers, supply companies and civil society groups working within the jewelry sector for ethical sourcing. Our core goal is traceability and transparency. We strongly support any legislation which would stop conflict minerals from entering our supply chain. Gold and other metals often come at a great cost to communities and the environment.

Conflict gold from areas of armed or militarized conflict, in particular, is not only unethical; but it makes our industry rightfully vulnerable to bad publicity. Even a small percentage of conflict gold entering our supply chain is a betrayal to our customers. Who would want to wear a wedding ring that financed wars? This issue is particularly important to all our customers; but especially to the younger generation, the future of our business. They are increasingly sensitive to environmental and social issues around the globe.

Therefore, we strongly urge you not to bend to the short term interests of those in our industry who would say that this legislation would be bad for business. Exactly the opposite is true. We need this act to be mandated for the good of the jewelry sector and for the good of society. We strongly support all efforts that would create and implement a supply chain transparency that will provide independent verification documenting that a company is not sourcing precious metal that is financing armed conflict and human rights violations.

If you would like additional information on this important topic critical to our industry, please contact us.

Sincerely,

Marc Choyt
Fair Jewelry Action USA

Greg Valerio
Fair Jewelry Action, United Kingdom

Below is a list of businesses and civil society organizations that belong to Fair Jewelry Action and have signed on to this letter.

Jewelers

Toby Pomeroy USA
www.tobypomeroy.com

Reflective Images Inc. USA
www.artisanweddingrings.com

Bario-Neal USA
www.bario-neal.com

Brilliant Earth USA
www.bario-neal.com
www.clarityproject.com

C5 Company USA
www.c5company.com

The Clarity Project USA
www.clarityproject.com

Element Jewelers UK
www.elementjewellery.com

Cred Jewellery UK
www.credjewellery.com

Harriet Kelsall Jewelry UK
www.hkjewellery.co.uk

Oria Jewelry UK
www.oriajewellery.co.uk

April Doubleday Jewelry UK

Ute Decker UK
www.utedecker.com

Fifi Bijoux SCOTLAND
www.fifibijoux.com/shop

Ethical Jewelers AUSTRALIA
www.ethicaljewels.com.au

Tiny Masters SWEDEN
www.tinymasters.se

Jewelry Manufacturers

New World Mexico Women MEXICO
<http://ethical-fair-trade.org/fair-trade-silver/>

Vukani-Ubuntu Community
Development SOUTH AFRICA
www.vukani.org

Lori Bonn USA
www.loribonn.com

Precious Metal Refiners

Patrick Schein FRANCE
www.patrickschein.com/us

NGOs and Consultancies

William Rohtert Economic Geologist
USA

Dyan Oldenburg: Environmental
Leadership Consulting USA

Jewelry Tree Foundation BELGIUM
www.jewelreefoundation.org

Lifeworth Consulting FRANCE

Mining Companies

Open Source Minerals BELGIUM
www.opensourceminerals.com

Ruby Fair UK and TANZANIA
www.rubyfair.com

Tanzania Woman Mining Association.
www.gemstylestz.biz TANZANIA

Black Mountain Gems USA

Kamoka Pearls USA/TAHITI

<http://www.kamokapearls.com/>

Gold Leaf USA

www.GreenLeafGold.com