

Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549-1090
United States

Chris Barnard

30 December 2010

-File No. S7-41-10
-Mine Safety Disclosure

Dear Sir.

Thank you for giving us the opportunity to comment on your Proposed Rule "Mine Safety Disclosure".

You are proposing amendments to your rules to implement Section 1503 of the Dodd-Frank Wall Street Reform and Consumer Protection Act, which requires issuers that are operators, or that have a subsidiary that is an operator, of a coal or other mine to disclose in their reports filed with the Commission information regarding specified health and safety violations, orders and citations, related assessments and legal actions, and mining-related fatalities as follows:

- a tabulation of specified violations under the Federal Mine Safety and Health Act of 1977 (the Mine Act)
- the total value of proposed assessments from the Mine Safety and Health Administration (MSHA)
- the total number of mining-related fatalities
- a list of mines that have received notice from the MSHA of an actual or potential pattern of specified violations
- any pending legal actions before the Federal Mine Safety and Health Review Commission
- a description of each category of violations, orders and citations reported.

Section 1503 of the Dodd-Frank Act additionally requires a Form 8-K filing in connection with the following events:

- receipt of an imminent danger order issued under Section 107(a) of the Mine Act

Please note that the comments expressed herein are solely my personal views

- receipt of a written notice from MSHA of a pattern of violations under Section 104(e) of the Mine Act
- receipt of a written notice from MSHA of a potential pattern of violations under Section 104(e) of the Mine Act.

I generally support the proposed disclosures, which will benefit investors and other bodies that are interested in mine health and safety issues, including associated costs and fines. It is not clear to me whether information relating to orders, violations or citations that were received during the period covered by the report, but subsequently altered or dismissed, would be fairly reported. I would suggest that you maintain flexibility on additional information and disclosures, which would allow issuers to fairly report in such cases.

Yours faithfully

Chris Barnard