

SECURITIES AND EXCHANGE COMMISSION

17 CFR PARTS 229, 239 and 249

RELEASE NOS. 33-9179; 34-63794; File No. S7-41-10]

RIN 3235-AK83

MINE SAFETY DISCLOSURE

AGENCY: Securities and Exchange Commission.

ACTION: Proposed rule; extension of comment period.

SUMMARY: The Securities and Exchange Commission is extending the comment period for a release proposing amendments to its rules to implement Section 1503 of the Dodd-Frank Wall Street Reform and Consumer Protection Act. [Release No. 33-9164; 75 FR 80374 (December 22, 2010)]. The original comment period for Release No. 33-9164 is scheduled to end on January 31, 2011. The Commission is extending the time period in which to provide the Commission with comments on that release for 30 days until Wednesday, March 2, 2011. This action will allow interested persons additional time to analyze the issues and prepare their comments.

DATES: Comments should be received on or before March 2, 2011.

ADDRESSES: Comments may be submitted by any of the following methods:

Electronic Comments:

- Use the Commission's Internet comment form (<http://www.sec.gov/rules/proposed.shtml>);

- Send an e-mail to rule-comments@sec.gov. Please include File Number S7-41-10 on the subject line; or
- Use the Federal Rulemaking Portal (<http://www.regulations.gov>). Follow the instructions for submitting comments.

Paper Comments:

- Send paper comments in triplicate to Elizabeth M. Murphy, Secretary, Securities and Exchange Commission, 100 F Street, NE, Washington, DC 20549-1090.

All submissions should refer to File Number S7-41-10. This file number should be included on the subject line if e-mail is used. To help us process and review your comments more efficiently, please use only one method. The Commission will post all comments on the Commission's Internet website (<http://www.sec.gov/rules/proposed.shtml>). Comments are also available for website viewing and printing in the Commission's Public Reference Room, 100 F Street, NE, Washington, DC 20549, on official business days between the hours of 10:00 a.m. and 3:00 p.m. All comments received will be posted without change; we do not edit personal identifying information from submissions. You should submit only information that you wish to make available publicly.

FOR FURTHER INFORMATION CONTACT: Jennifer Zepralka, Senior Special Counsel, or Jennifer Riegel, Attorney-Advisor, Division of Corporation Finance at (202) 551-3300, at the U.S. Securities and Exchange Commission, 100 F Street, NE, Washington, DC 20549.

SUPPLEMENTARY INFORMATION: The Commission has requested comment on a release proposing amendments to its rules to implement Section 1503 of the Dodd-Frank Wall Street

Reform and Consumer Protection Act (the “Act”). Section 1503(a) of the Act requires issuers that are operators, or that have a subsidiary that is an operator, of a coal or other mine to disclose in their periodic reports filed with the Commission information regarding specified health and safety violations, orders and citations, related assessments and legal actions, and mining-related fatalities. Section 1503(b) of the Act mandates the filing of a Form 8-K disclosing the receipt of certain orders and notices from the Mine Safety and Health Administration. The disclosure requirements set forth in the Act are currently in effect,¹ but the Commission is proposing to amend its rules to implement and specify the scope and application of the disclosure requirements set forth in the Act and to require a limited amount of additional disclosure to provide context for certain items required by the Act. This release was published in the Federal Register on December 22, 2010.

The Commission originally requested that comments on the release be received by January 31, 2011. The nature of the proposed disclosure requirements differs from the disclosure traditionally required by the Securities Exchange Act of 1934, and the proposal requested comment on a variety of significant aspects of the proposed rules. The Commission has received requests for an extension of time for public comment on the proposal to, among other things, allow for the collection of information and improve the quality of responses.² The Commission believes that providing the public additional time to consider thoroughly the matters addressed

¹ See Section 1503(f) of the Act.

² See, e.g., National Mining Association (January 3, 2011); National Stone, Sand & Gravel Association (January 13, 2011); and World Gold Council (January 7, 2011). Comments are available on the Commission’s Internet website at <http://www.sec.gov/comments/s7-41-10/s74110.shtml>.

by the release and to submit comprehensive comments to the release would benefit the Commission in its consideration of final rules. Therefore, the Commission is extending the comment period for Release No. 33-9164 “Mine Safety Disclosure” for 30 days, to Wednesday, March 2, 2011.

By the Commission.

Elizabeth M. Murphy
Secretary

January 28, 2011