MEMORANDUM

To: File

From: John Fieldsend

Special Counsel

Office of Rulemaking

Division of Corporation Finance

U.S. Securities and Exchange Commission

Date: May 15, 2017

Re: Reconsideration of Conflict Minerals Rule Implementation Pursuant to Section

1502 of the Dodd-Frank Wall Street Reform and Consumer Protection Act

On May 15, 2017, James Daly, Amanda Ravitz, and John Fieldsend of the Division of Corporation Finance met with Ronald Roosdorp, A.J.A. (Aline) van Veen, and J.H. (Jennifer) Meerding of the Ministry of Foreign Affairs of the Netherlands. The participants discussed, among other matters, Acting Chairman Michael S. Piwowar's request for feedback from the public on all aspects of the conflict minerals rule, which was promulgated under Section 1502 of the Dodd-Frank Wall Street Reform and Consumer Protection Act, and the 2014 staff guidance.