

The Honorable Mary L. Schapiro  
Chairman  
Securities and Exchange Commission  
100 F. Street NE  
Washington, DC 20549

Dear Chairman Schapiro,

I am delighted to hear that the Securities and Exchange Commission has the opportunity to reduce risks for investors while helping to bring a cessation of violence in the Democratic Republic of the Congo by implementing the appropriate rules for Section 1502 (Conflict Minerals) of the Dodd-Frank Act.

As a teacher of adults, I challenge my students to make honorable choices regarding their investments. As an investor I want to be able to make a choice of whether or not to invest in businesses whose mineral sourcing practices contribute to the continuing crisis in the Democratic Republic of the Congo (DRC). It would be a great honor to be able to counsel my students about investments that are life sustaining.

As more and more people understand the links between conflict minerals and the violence in the eastern Democratic Republic of the Congo, there are increased risks to investing in companies that source minerals that finance armed groups in that region.

All of the reporting requirements should take effect immediately. Prolonging the suffering of the people in the DRC would undermine what the law intended to accomplish. All companies should be required to comply with the full set of reporting requirements as soon as they are published.

It is my understanding that transparency in company supply chains is at the heart of this legislation. I support the idea that the SEC should provide specific instructions on what companies must do to check their supply chains to find out if they are sourcing conflict minerals that contribute to violence. The SEC should specify what companies must include in their reports on their "country of origin" inquiry and their due diligence on mineral sourcing.

As a parent and teacher, I would love to be able to recommend to my adult children and students products that are labeled "DRC conflict-free". But companies must be required to clearly document the proof that their products merit that label. In order for the information reported by companies to be useful to investors and consumers it must be made easily available both on the SEC's website and on the company's website.

I thank the SEC for the work that they are doing on this life-saving important issue.

Sincerely  
John S. Taylor