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September 27, 2007

Nancy M. Morris, Secretary
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549-1090

File Number S7-16-07

Dear Ms. Morris:

The Sustainability Group at the Loring Wolcott & Coolidge Office represents investors with approximately one billion dollars of investable assets who have deeply held concerns about corporate accountability. The proxy voting process is the cornerstone of corporate governance. It is an essential link between management and the shareholders to insure that the corporation is responsive to issues that affect all of its stakeholders. We strongly oppose all proposals by the Securities and Exchange Commission (SEC) that weaken or eliminate the ability of shareholders to sponsor resolutions or nominate directors.

The specific proposals relate to restrictions on the rights of shareholders to nominate directors. These proposals are essentially a reaction to the *AIG vs. AFSCME* decision which validated a position that the SEC held prior to a change in its interpretive guidance in 1990. Since the decision there have been votes at Hewlett Packard and United Health that received a significant amount of shareholder support. We believe this is indicative of the interest shareholders have in exercising these rights. Having a right to nominate directors is an important aspect to having a meaningful right to vote for directors. The SEC should let the *AIG vs. AFSCME* decision stand.

The request for comments on other proxy access issues is of concern to us. It indicates that the SEC is open to limiting these rights. Allowing companies to opt out of proxy access through changes in the by-laws would create an uneven playing field and allow companies with poor corporate governance to be unresponsive to their investors. Taking corporate resolutions out of the proxy process would effectively remove those who have a fiduciary duty to vote proxies from the dialogue on these issues. Higher resubmission limits would limit the ability to keep issues before the shareholders when they need time to be fully explained and understood.

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Shareholder involvement has had a profound and beneficial impact on corporations, making them stronger and more competitive. The resolutions help to promote positive dialogue that results in improved corporate governance, greater accountability and more meaningful disclosure. They have resulted in positive change in the areas of executive compensation, environmental impact, and employment practices. Companies are not overburdened by these resolutions. We take pride in the contribution that our shareholder advocacy has made to improve the performance of companies for all of their stakeholders. We urge the SEC to protect our right to be active owners.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'W.B. Perkins', with a long horizontal stroke extending to the right.

William B. Perkins for
The Sustainability Group