

Nigel D. Allen

Telephone

April 29, 2014

By email: rule-comments@sec.gov

Secretary
Securities and Exchange Commission
100 F Street, NE
Washington D.C. 20549

Re: File No. 4-637-2, Petition to Require Public Companies to
Disclose to Shareholders the Use of Corporate Resources for
Political Activities

I am writing in support of the petition.

As with sports sponsorships, corporate political contributions
may reflect the tastes of current management more than the long-
term interests of shareholders.

Sincerely,

/signed/
Nigel D. Allen