



*Small business owners. Small business values.*

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January 20, 2012

Elizabeth M. Murphy  
Secretary  
Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549

**Re: Main Street Alliance Comment on File Number 4-637, Committee on Disclosure of Corporate Political Spending petition for rulemaking (August 3, 2011)**

Dear Ms. Murphy:

On behalf of the Main Street Alliance, we write to express our strong support for the petition for rulemaking to bring about greater transparency in corporate political spending (File No. 4-637).

The Main Street Alliance is a national network of state-based small business coalitions. Our network creates opportunities for Main Street small business owners to speak for themselves on important policy issues ranging from health care to the vitality of our economy to the health of our democracy. We promote policies that level the playing field for small businesses to create jobs, build local economies, and support thriving communities.

The growing influence of corporate political spending – and particularly secretive third party spending – in our elections and politics puts small businesses like ours at a severe disadvantage. To succeed in business, we know we have to contend regularly with big corporate interests, both our direct competitors and the bigger companies we do business with, like health insurers and banks. We welcome the challenge – on a level playing field. But when secret corporate political spending drowns out true small business concerns and shapes policies to the benefit of special interests at our expense, the playing field is far from level.

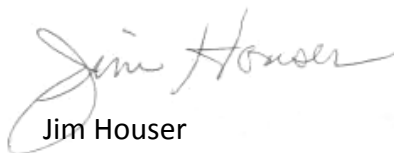
We believe business success should be based on offering a good product at a competitive price and backing it up with creativity and great service. Secret political spending should not be permitted to get in the way of honest competition in the marketplace.

Transparency is a Main Street value. Small business owners recognize the importance of transparency and accountability in building a loyal customer base, establishing trust, building their business brand and reputation, and positioning a business for long term success. As small

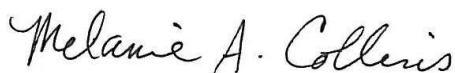
business owners, we stand by our words and actions. When we want to make our voices heard, we sign our names at the bottom. We believe publicly-traded corporations should do the same.

We urge the SEC to move forward with a rule-making process to require full disclosure of publicly-traded corporations' political spending, including third party spending. We believe this is a critical step to ensure honest competition and a strong economy that rewards transparency and innovation, not secrecy and pay-to-play politics.

Sincerely, on behalf of the Main Street Alliance National Steering Committee,



Jim Houser  
Hawthorne Auto Clinic  
Portland, OR



Melanie Collins  
Melanie's Home Childcare  
Falmouth, ME



Kelly Conklin  
Foley-Waite Associates  
Bloomfield, NJ



David Borris  
Hel's Kitchen Catering  
Northbrook, IL



Freddy Castiblanco  
Terra 7 Live Music  
Elmhurst, NY

Mary Black  
The UPS Store at Citiplace  
Baton Rouge, LA

Jose Gonzalez  
Tu Casa Real Estate  
Salem, OR

Hollis Berendt  
No Co Eco Services  
Greeley, CO

Patricia Divine Wilder  
Walla Walla, WA