



Sisters of Charity
of Cincinnati

October 1, 2007

Chairman Christopher Cox
Securities and Exchange Commission
Washington, DC

Dear Chairman Cox:

The Sisters of Charity of Cincinnati are institutional investors and we are concerned that the SEC is considering rules that could curtail or eliminate the ability of shareholders like us to raise important issues with corporate management. We urge you to not curtail investors' rights to file advisory resolutions under Rule 14-a-8.

It has been our experience that advisory resolutions play a vital role in encouraging corporations to be responsive to their owners. They help to promote improved corporate governance, greater accountability, and more meaningful disclosure. For a number of years we have addressed many issues with corporations that we hold in our stock portfolio including violent video games, codes of conduct and vendor standards in the supply chain, mountain top removal and genetic modified seeds.

Our congregation is a member of the Interfaith Center for Corporate Responsibility and the Region VI Coalition for Responsible Investment. Both of these organizations help us through their research and leadership in the area of shareholder advocacy.

We feel that any actions that would curtail or eliminate advisory shareholder resolutions would be a step backwards in the democratic process. We hope that you will consider our viewpoint as you proceed with your actions on Proposed Rule S7-16-07.

Sincerely,

Mr. Timothy Moller
Chief Financial Officer

S. Ruth Kuhn, SC
Chair - SC Corporate Responsibility
Committee

5900 Delhi Road
Mount St. Joseph, Ohio 45051
(513)347-5300
www.srcharitycinti.org