



20 September 2007

Via email: [rule-comments@sec.gov](mailto:rule-comments@sec.gov)

Ms Nancy Morris, Secretary  
US Securities and Exchange Commission  
100 F Street NE  
Washington  
DC 20549-1090  
USA

**Re: File Numbers S7-16-07 and S7-17-07**

Dear Secretary Morris:

I am writing on behalf of ECCR, a British and Irish Church-based organisation concerned with corporate and investor responsibility. Our members ([www.eccr.org.uk/about\\_members.html](http://www.eccr.org.uk/about_members.html)) include most major British church denominations and several of the leading UK-based church investors, with several billion dollars' worth of shareholdings.

We wish to comment on the US Securities and Exchange Commission's proposed rules regarding shareholder resolutions related to the election of directors. We are also providing comments on the open-ended questions posed by the SEC regarding the filing of non-binding resolutions under Rule 14a-8.

In ECCR's opinion, the SEC should reject both proposed rules in their current form and should not make any changes to shareholders' rights to file non-binding resolutions.

ECCR is in full support of the defence of shareholder rights being led by the US Social Investment Forum and Interfaith Center on Corporate Responsibility and urges you to fully respond to their concerns.

In ECCR's opinion, the SEC should reject both proposed rules in their current form and should not make any changes to shareholders' rights to file non-binding resolutions.

Sincerely

Miles Litvinoff  
Co-ordinator

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ECCR is a company limited by guarantee in England & Wales (No. 2764183) and a Body in Association with Churches Together in Britain and Ireland.