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September 25, 2007

Mr. Christopher Cox, Chair
Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549

Dear Commissioner Cox:

I am writing on behalf of Trinity Health, the fourth largest Catholic health system in the U.S. based on operating revenue. As an institutional investor, Trinity Health is a member of the Interfaith Center on Corporate Responsibility (ICCR).

Trinity Health is deeply involved in the process of shareholder advocacy through letters and dialogue with companies, sponsorship of shareholder resolutions and by voting proxies.

We strongly oppose proposals at the Securities and Exchange Commission (SEC) to either eliminate the shareholder resolution process or make it more difficult to sponsor resolutions. We also oppose any step to make it more difficult for investors to help nominate directors.

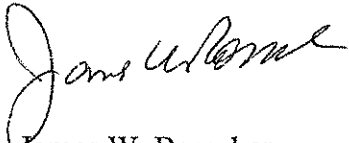
We cannot support the following proposals: (1) the "opt-out" option that would allow the most unresponsive companies -- those with the worst records when it comes to good corporate conduct and governance -- to drop out of the shareholder resolution process and isolate themselves further; (2) the unilateral substitution of the electronic petition model or "chat room" for the vibrant and public 14a-8 shareholder resolution process; and (3) the raising of shareholder resolution resubmission levels from the current 3%, 6% and 10% vote levels to 10%, 15% and 20% levels, thus effectively killing many important shareholder resolutions.

We also support the right of investors to nominate board members using the proxy process and urge the SEC to have a reasonable level of shares required for the nomination process. Under one approach raised by the SEC, such shareholder involvement would be barred outright, whereas another approach outlined by the Commission is so onerous to make such involvement all but impossible.

There is a long history of positive reforms and policies resulting from shareholder resolutions with companies. For example, Trinity Health used the shareholder resolution process to work with major retailers encouraging them to implement and enforce policies and programs to ensure video gaming safety for minors. We believe the right of investors to file resolutions and seek investor support when necessary should not be diminished in any way.

Thank you for your consideration of these important matters.

Sincerely,

A handwritten signature in black ink, appearing to read "James W. Bosscher". The signature is written in a cursive style with a large initial "J".

James W. Bosscher
VP, Treasury