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Ms. Nancy M. Morris, Secretary
Securities & Exchange Commission
100 F Street, NE
Washington, DC 20549

Re: File Number S7-16-07

Dear Ms. Morris:

By a notice of proposed rulemaking entitled *Shareholder Proposals*, Release No. 34-56160, 72 Fed. Reg. 43466 (3 August 2007) (the "Notice"), the Commission requested comments on a series of proposals to permit shareholders to submit "proxy access" proposals under certain specified circumstances. In addition, the Commission has requested comments on rule changes intended to facilitate the use of "electronic shareholder forums." Finally, the Commission has sought comment on whether it should revise the current rule governing shareholder proposals to permit companies to adopt bylaws that would forbid shareholders from submitting non-binding or "precatory" shareholder proposals.

In response to that Notice, the Amalgamated Bank LongView Funds (the "LongView Funds" or the "Funds") submit the following comments. These comments will complement those that are being filed in File Number S7-16-07.

The LongView Funds.

The LongView Funds are a family of index funds with approximately \$10 billion under management on behalf of pension fund clients. Over the past 15 years the LongView Funds have sought to add value to the Funds' holdings by pursuing a program to improve corporate governance at portfolio companies. The Funds use various means of communicating with managements and directors of portfolio companies, including shareholder resolutions submitted under Rule 14a-8.

The LongView Funds view as one of the most important governance issues

Very truly yours,

Cornish F. Hitchcock
Attorney for Amalgamated
Bank LongView Funds