



THE PRESIDENT  
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February 7, 2013

Ms. Elizabeth Murphy, Secretary  
Securities and Exchange Commission  
100 F Street NE  
Washington, DC 20549-1090  
Via electronic mail (rule-comments@sec.gov)

Re: File Number 4-637, Petition to Require Public Companies to Disclose to  
Shareholders the Use of Corporate Resources for Political Activities

Secretary Murphy:

I am writing as President of Macalester College to support the above-referenced Petition for Rulemaking filed by the Committee on Disclosure of Corporate Political Spending. Disclosure requirements are integral to effective shareholder accountability, as the Supreme Court has indicated in *Citizens United v. FEC*.

If the SEC chooses to act on the Petition for Rulemaking, Macalester College stands to gain the capacity to monitor more effectively the political activities of companies in which we hold shares through our institutional endowments, and thus discharge our responsibilities as a shareholder in a manner consistent with our institutional mission.

Accordingly, Macalester College urges the Commission to promptly initiate the rulemaking process requested in the Petition.

Sincerely,

A handwritten signature in black ink, appearing to read "B. Rosenberg".

Brian Rosenberg  
President