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February 27, 2013

Ms. Elizabeth M. Murphy, Secretary
Securities and Exchange Commission
100 F Street, Northeast
Washington D.C. 20549-1090
Via electronic mail: rule-comments@sec.gov

Re: File No. 4-637, Petition to Require Public Companies to Disclose to Use of Corporate Resources for Political Activities

Secretary Murphy:

I am writing as President of Unity College, "America's Environmental College," to encourage the SEC to design and adopt rules requiring disclosure of corporate political spending. In particular I write in support of Petition 4-637 ("to Require Public Companies to Disclose to Shareholders the Use of Corporate Resources for Political Activities").

Disclosure of information on corporate political spending is critical for the operation of corporate accountability mechanisms, including those that the Supreme Court has relied upon in its analysis of corporate political speech in *Citizens United v. FEC*.

At Unity College, we are taking substantial steps to confront political inaction on the issue of climate change. We recently became the first college to divest from the fossil fuel industry. Companies that produce fossil fuels, as well as those that benefit from their production, spend large, undisclosed sums of money to prevent the environmental regulation and political action on climate change that we support. The rule described in this Petition would help constituents to monitor the political activities of this industry and corporations in general.

Accordingly, as President of Unity College I urge the Commissioners to swiftly implement the disclosure recommendations outlined in petition 4-637.

Sincerely,

Stephen Mulkey
President