

ES144248

NANCY A. BRESLOW

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May 6, 2013

Chairman Mary Jo White
SEC Headquarters
100 F Street NE
Washington, DC 20549

RE: Corporations' political spending is material

Dear Chairman White:

I'm just a small investor, but I've heard about the petition to require public corporations to disclose to shareholders their political spending, and am 100% in favor.

I'm an investor and I'm interested in having this type of information. The political spending of corporations I am invested in or might invest in is highly material to me.

In judging the total mix of information available to me, to decide whether to invest, divest or hold a particular stock, I deem a company's political spending to be of high interest and relevance, and I consider myself a reasonable shareholder.

As such, I am writing to express my strong preference in favor of a rule requiring public companies to disclose to shareholders their political spending.

Thank you.

Very truly yours,



Nancy A. Breslow

cc: Commissioner Elisse B. Walter
Commissioner Luis A. Aguilar
Commissioner Troy A. Paredes
Commissioner Daniel A. Gallagher