



Investment Management

November 9, 2011



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Wespath Investment Management
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Ms. Elizabeth M. Murphy, Secretary
Securities and Exchange Commission
100 F Street, Northeast
Washington, DC 20549

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

Dear Ms. Murphy:

Wespath Investment Management is a division of the General Board of Pension and Health Benefits of The United Methodist Church. Currently, we manage approximately \$17 billion in assets for approximately 75,000 ordained clergy and lay members, and thereby, are recognized as the largest faith-based benefit plans administrator and pension fund/investment asset manager in the U.S. We are a socially responsible investor and believe that greater transparency and appropriate financial disclosure enhance long-term company sustainability, and also minimizes any potential for corporate governance risks.

Wespath recognizes the right of corporations to participate fully and freely in the political process of this country; nevertheless we are concerned about the potential for undue influence through excessive donations to particular parties or candidates favorable to company interest. Such spending could result in regulation or legislation that is detrimental to other companies. Therefore, we are writing to express our support of the aforementioned petition calling for publically traded companies to disclose the use of corporate resources for political activities. We find the rationale provided by the original petitioners for disclosure both reasonable and fair, and thus, join with other investors in urging the Commission to mandate this disclosure.

Should you have any questions or concerns regarding our support, please contact our Manager of Socially Responsible Investing, Anita Green by email at agreen@wespath.com or by phone at 847-866-5287.

Sincerely,

A handwritten signature in cursive script that reads 'Vidette Bullock-Mixon'.

Vidette Bullock-Mixon
Director, Corporate Relations