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February 7, 2007

Nancy M. Morris
Secretary
Securities and Exchange Commission
100 F. Street, NE
Washington, DC
20549-1090

Re: File Number S7-03-07; Universal Internet Availability of Proxy Materials

Dear Ms. Morris,

We appreciate the opportunity to offer comments regarding the SEC's proposed Universal Internet Availability of Proxy Materials Rule in response to the notice and invitation published in the Federal Register on January 29, 2007. We are third year law students at Mercer University in Macon, Georgia.

We are writing in support of the proposed amendments to the proxy rules under the Securities Exchange Act of 1934. We think that the amendments will make the proxy process more flexible, more readily available, and more cost efficient for all parties involved.

However, we do have some concerns about the lack of discussion regarding special meetings that are necessary when a company faces a time sensitive situation that must be addressed in a prompt manner. The requirement of Notice of Internet Availability be sent with at least 40 days notice prior to the vote does not take into consideration meetings that might be required to take place in a short time span. Likewise, the requirement that the issuer wait ten calendar days or more after the date Notice is sent to the shareholder will restrict companies in an unnecessary manner when time is of the essence.

We believe that when dealing with time sensitive meetings it is difficult to give a definite time frame; therefore, we suggest that the companies be given flexibility and the option of using their best judgment in providing reasonable notice to their shareholders regarding an emergency meeting.

While we realize most companies will be using the Internet Availability Rule for annual shareholder's meetings, we believe that it is necessary for the SEC to clearly

distinguish the requirements for time sensitive meetings from the annual shareholder's meetings.

Thank you again for this opportunity to comment in favor of the proposed Universal Internet Availability of Proxy Materials.

Very truly yours,

Kathryn Elmore
Michael Allen

Mercer Law School Students