



Founded 1946 (Formerly CTA)
PO Box 889 New York NY 10268-0889

March 28, 2007

Ms. Nancy M. Morris, Secretary
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-3628

BOARD OF DIRECTORS

JAMES R. ALDEN, President
Director, Shareholder Services
The Walt Disney Company

Reference: File No. S7-03-07 - Internet Availability of Proxy Materials

E. RAY DUNN, Vice President
Director, Shareowner Services
The Southern Company

Dear Ms. Morris:

JOAN M. DIBLASI, Secretary
Sr. Manager,
Shareholder Services
AFLAC Incorporated

The Shareholder Services Association (SSA), founded in 1946 as the Corporate Transfer Agents Association (CTA), counts as its members issuer corporations, in-house and commercial transfer agents and firms and individual professionals engaged in every facet of the shareholder servicing industry. Our members perform activities related to securities transfer, record keeping, dividend disbursement, dividend reinvestment and stock purchase plans, proxy tabulation and annual meetings, demutualizations, investor and shareholder relations. Members also represent companies that provide ancillary services which include corporate mailings, proxy solicitations, buybacks, lost shareholder investigation, unclaimed property reporting and financial printing.

CHRISTOPHER G. DOWD
Treasurer
Sr. Managing Director
Georgeson Shareholder

The SSA appreciates this opportunity to comment on the proposed regulations referenced above and fully support the voluntary approach to Notice and Access of Proxy Materials as reflected in S7-10-05. However, we strongly feel that any effort to make Notice and Access mandatory should be delayed until issuers have a chance to evaluate the voluntary approach. This includes clarification of several operational issues not specifically addressed in the proposed rule.

JONI AESCHBACH
Manager, Shareowner Services
Alliant Energy Corporation

Before action is taken on the proposed rule, issuers need additional information before they are in a position to effectively comment on the proposed mandatory rule and make an informed decision on the rule that will become effective on July 1, 2007. Some of these areas are as follows:

GASTON B. ALVARO
Director, Client Relations
BISYS Alternative Investment
Services

1. The rule states that the proxy card must be posted on the web site. Does this mean a print image of the proxy card, a downloadable form or a link to the voting site?

MARIANNE J. CARSON
Manager, Stock Transfer
General Motors Corporation

2. Do Notices and the proxy card follow-on mailing have to be mailed to accounts coded "lost" when that account has been coded lost in accordance with SEC provisions?

MARIALINA H. DOMINGUEZ
Executive Director
Shareowner Services
Verizon Communications Inc.

3. If the Notice is in post card form, does the SEC have any concern that the shareholder's unique control number would be visible?

JAY A. ERNST
Manager, Shareholder Services
Procter & Gamble

4. In subsequent years if an issuer decides to perform the distribution process in-house or use another vendor, is the SEC concerned that there may be cost, access or other issues associated with the vendor that captured the registered owner's initial elections for future distribution of materials?

KENNETH R. KAMINSKI
Manager, Shareholder Services
BP p.l.c.

5. The rule states that the issuer must send a copy of the proxy materials to the shareholder within three business days after receiving the request.

- For shareholders requesting the materials electronically, must the Annual Report and Proxy Statement be in the form of attachments to the e-mail response or can a link be provided to the web site?
- For shareholders requesting the proxy card electronically, can their unique control number be provided with a link to the voting site?
- Must the Proxy Statement, Annual Report and/or proxy card be sent to shareholders who were not proxy record date holders?

JANE KEISTER
Manager, Shareholder Services
StanCorp Financial Group, Inc.

6. Does the copy of the Notice enclosed with the proxy card mailing, which is allowed to be sent 10 days after the original notice, have to be a copy of the actual Notice sent initially with the control number printed on it or can it be a generic copy?

JAMES F. KISZKA
Vice President
The Bank of New York

ELLEN PHILIP
President
Ellen Philip Associates, Inc.

7. For material requests up to one year after the annual meeting under this Rule:

- Must materials be provided if the requestor was not a stockholder of record as of the previous year's proxy record date?
- Must the materials be sent within three business days of receipt of the request?

CHARLES E. SKIPPER
Supervisor, Shareholder Services
SCANA Corporation

8. Are photo-copies of the proxy statement, annual report, proxy card and notice sufficient for meeting the requirement to provide paper proxy materials?

JOSEPH TREZZA
Vice President, Product
Management
The Depository Trust & Clearing
Corporation

We thank the Commission for the opportunity to present these items for consideration.

KARL H. WAGNER
Assistant Secretary
Merck & Co., Inc.

Respectfully,

Shareholder Services Association