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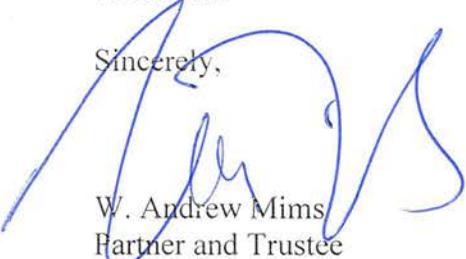
The Honorable Jay Clayton
Chair
US Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Dear Chair Clayton,

On behalf of Loring, Wolcott & Coolidge, a Boston-based multi-family and trust office that traces its roots back to the 1800's, I write to support the spirit behind letters submitted by the Shareholder Rights Group, the Interfaith Center on Corporate Responsibility, and the Council of Institutional Investors, all of which respectfully request that the Securities and Exchange Commission extend the comment period for "Amendments to Exemptions from the Proxy Voting Rules for Proxy Voting Advice" and "Procedural Requirements and Resubmission Thresholds under Exchange Act Rule 14a-8" from 60 to 120 days.

Given the material impact that these rulings would have on what are widely regarded as fundamental shareholders' rights, we believe that a 120 day review period is reasonable and warranted.

Sincerely,


W. Andrew Mims
Partner and Trustee
The Sustainability Group of Loring, Wolcott & Coolidge