



Wespath Investment Management
1901 Chestnut Avenue
Glenview, IL 60025-1604
wespath.com

May 7, 2013

Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

RE: Letter in Support of Dodd-Frank Section 1502, Rule 13p-1

Dear Commissioners:

In response to recent legal challenges to Section 1502 of the Dodd-Frank Wall Street Reform and Consumer Protection Act and corresponding Securities and Exchange Commission final rule 13p-1 (17 CFR 240.13p-1), Wespath Investment Management is writing to reiterate its support of the Commission's issuance of this rule. Wespath is the investment division of the General Board of Pension and Health Benefits of The United Methodist Church, and, with \$19 billion under management, represents the single largest pool of denominational investment assets in the U.S.

Prior to issuing Rule 13p-1, the Commission invited public comment and heard many divergent views regarding the operational impact of Section 1502. It is our belief that Rule 13p-1 will result in improved disclosure that will help investors identify risk relating to human rights. This level of disclosure is in alignment with international frameworks such as the United Nations' Guiding Principles for Business and Human Rights and supported by the Principles for Responsible Investment.

Wespath supports final Rule 13p-1 and will encourage companies in which we invest to comply with it fully.

Sincerely,

A handwritten signature in black ink that reads "Vidette Bullock-Mixon". The signature is written in a cursive, flowing style.

Vidette Bullock-Mixon
Corporate Relations Director