

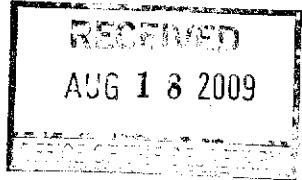
Regal Rubber Company

617-A East Second Avenue • Gastonia, North Carolina 28054

Matthew Adams
Vice President

August 17, 2009

Ms. Elizabeth M. Murphy
Secretary
U.S. Securities and Exchange Commission
100 F Street NE
Washington, DC 20549-1090



Re: *File No. S7-10-09*
Release No. 34-60089
Facilitating Shareholder Director Nominations

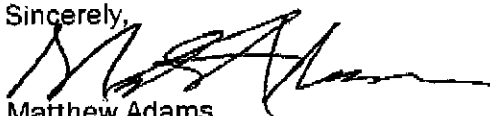
Dear Ms. Murphy:

I would like to comment on the Securities and Exchange Commission's proposed rules, which would require companies to include shareholders' nominations for company directorships in proxy materials. Allowing this type of access would essentially grant shareholders the power to nominate board members for publicly-traded companies.

Should these rules be adopted, I am fearful that the interests of shareholders will take priority over the best interests of companies. Customarily, boards of directors have devoted time towards both advising business management and protecting the interests of shareholders. Enforcing these rules would disrupt this balance currently in place to help businesses run smoothly.

Placing even more influence in the hands of shareholders is simply unnecessary. I am concerned that the proposed rules will complicate the current system, which runs smoothly and efficiently. Placing every company into the same category would deprive them of the individual attention and high standards they require to operate successfully.

Thank you for your continued commitment towards increasing corporate accountability. In support of this effort, I respectfully ask you to oppose the adoption of the proposed rules.

Sincerely,

Matthew Adams
Vice President