



August 13, 2009

Ms. Elizabeth M. Murphy
Secretary
Securities and Exchange Commission (SEC)
100 F. Street, N.E.
Washington, D.C. 20549-1090

RE: Proposed Changes to Current Shareholder Proxy Rules

Dear Ms. Murphy:

I am writing you today to express my opposition to a current proposal that is being considered by the Securities and Exchange Commission. This proposal would negatively alter the way board members and directors are nominated by giving shareholders the ability to make appointments.

If the current rule change is enacted corporations will be forced to consider nominees from shareholders and notify them of the rule change. This will present great challenges to the governance of a board of directors and open the door for competing interest to be considered for board positions. This will also highly politicize the nominating process for directorships.

If enacted, the new rules would take away the primary focus of a board of directors. Instead of staying focused to assure the health and success of companies they would be forced to sift through countless nominees, many of which will be contentious. This will prove to have a negative impact on not only company success, but the individuals this rule change is designed to benefit- the shareholders.

I understand and appreciate the thought process behind this proposal. It is important to remain sensitive to the interest of our shareholders, but it is of greater importance to protect the company, its employees, and the shareholders who have invested their resources in our business model. It is my strong opinion the SEC resists this proposed rule change.

Best Regards,

James T. Clark

Vice President, Machine Division

Atlas Industries, INC