

September 9, 2009



U.S. Securities and Exchange Commission  
100 F Street, NE Washington, DC 20549-1090  
Re: File No. S7-10-09  
Release No. 34-60089  
Items 401 (Regulation SK and 407)  
Re: Enhanced Director and Nominee Disclosure

To Whom It May Concern:

As a pharmacist, business owner, investor, professor, woman, and law student, I am commenting upon the reasons why I think diversity disclosure of nominees as well as the requirement for a diverse make-up of directors in the corporate boardroom needs to be added to the existing list of elements required by the SEC in the filings of publicly traded companies.

I recognize enhancing director and nominee disclosure with diversity reporting adds an extra ingredient in the qualification mix that must be considered by nominating committees. However, the time spent seeking and reporting greater diversity in the boardroom ultimately is the corporate community's responsibility. This is because not doing so will decrease investor return since failure to advance Diversity Best Practices into the corporate boardroom is already one of the reasons companies have lost market share in today's diverse global economy.

The value proposition inherent in having diverse perspectives engaged in board Governance is too great to ignore since it directly affects all of the following: 1. When diverse business leaders enter the corporate boardroom, 2. The ability to ask questions differently and view issues from different perspectives, 3. How emerging risks are assessed, and 4. How America is viewed in a diverse global economy, and how companies based in America become global forces, creating jobs here and abroad.

America's future market share in the global economy is dependent upon how well companies are governed. It is important that American companies utilize the talent available within the diversity pool—the candidates best suited for corporate governance and the boardroom. Last but certainly not least, as a young professional, I want to ensure that future generations and those with diverse backgrounds are offered a seat at the table to begin with; without a range and variety of viewpoints, our for profit companies in this country will suffer and continue to deteriorate.

Sincerely,

Erin Albert, MBA, PharmD, JD Candidate  
Owner – Pharm, LLC & Yuspie, LLC  
Assistant Professor – Butler University