

October 19, 2010

Ms. Elisabeth M. Murphy
Secretary
U.S. Securities & Exchange Commission
100 F Street, NE
Washington, D.C. 20549-1090

Dear Ms. Murphy:

As the Assistant Corporate Secretary for a small reporting company, one of my duties is dealing with the dissemination of proxy information to our shareholders. New regulations came into play a few years ago, the result of which required us to outsource our transfer agent functions. Until that time, I acted as our Company's in-house transfer agent so had first-hand knowledge of the importance of proxy management.

Broadridge has always played a key role in helping me navigate the proxy waters. In the past, they streamlined the bank/broker search process and have continually developed new systems and practices which help meet issuer needs. In 2010, our Company selected Broadridge to manage our entire annual meeting campaign, including both beneficial and registered holders, and the process was flawless. They forecast the total cost (a key issue in today's troubled economic climate) and offered suggestions of how to keep costs inline while ensuring compliance with the new rules. Some of our shareholders even called to express their satisfaction with the timeliness in obtaining the proxy material.

Change is inevitable - progress is optional. The current system works extremely well for me and I don't see the advantage of further reform at this time. These issues are important I want to thank you for the opportunity to comment on the current Concept Release on the U.S. Proxy system.

Sincerely,

Barbara James
Asst. Corporate Secretary