



Colorado Public Employees' Retirement Association
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November 18, 2010

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

**RE: File No. S7-30-10
Reporting of Proxy Votes on Executive Compensation and Other Matters**

Dear Ms. Murphy:

I am writing on behalf of The Colorado Public Employees' Retirement Association ("COPERA"), a pension fund with approximately \$37.8 billion in assets and a duty to protect the retirement security of over 465,000 plan participants and beneficiaries. On behalf of COPERA's plan participants and beneficiaries, I welcome the opportunity to provide comments on the Securities and Exchange Commission's (SEC) proposed rules concerning reporting of proxy votes on executive compensation and other matters.

COPERA applauds the efforts by the SEC to formulate and implement new rules that are necessary as a result of the passage by Congress of the Dodd-Frank Wall Street Reform and Consumer Protection Act. Shareholders are now realizing the fruits of their efforts to have a more meaningful voice regarding corporate governance. In particular, COPERA looks forward to the opportunity to vote on executive compensation vote frequency, executive compensation and golden parachute matters.

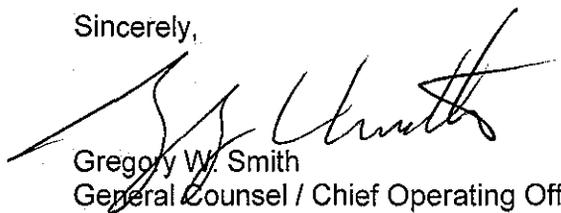
COPERA has long held that transparency is an important element in all aspects of corporate governance. Disclosure of proxy votes can be a key element for opening and maintaining conversation between issuers and investors. To that end COPERA currently posts all our proxy votes on our website at: www.copera.org.

COPERA will now take the necessary steps to ensure compliance with the new requirements for reporting of proxy votes on executive compensation and other matters. COPERA thanks the SEC for requiring disclosure at least annually and not more often. The investor community will benefit greatly from annual voting as opposed to a more frequent reporting. Additionally, following the basic format currently in place for 13F filers will also provide ease in reporting proxy votes concerning executive compensation vote frequency, executive compensation and golden parachute matters when using form N-PX for reporting purposes.

Ms. Elizabeth M. Murphy
Page Two
November 18, 2010

In conclusion COPERA would like to again thank the SEC for providing the opportunity to voice our thoughts regarding the reporting of proxy votes on executive compensation and other matters. We look forward to the coming proxy season and the opportunity to have a greater voice in matters that are of extreme importance to shareholders.

Sincerely,

A handwritten signature in black ink, appearing to read "Gregory W. Smith". The signature is stylized with a large, sweeping initial "G" and a long horizontal stroke extending to the right.

Gregory W. Smith
General Counsel / Chief Operating Officer

GWS/da