

April 14, 2006

Ms. Nancy Morris  
Secretary  
Securities and Exchange Commission  
100F Street, NE  
Washington, DC 20549-9303

Re: File Number S7-03-06: Proposed Amendments to Requirements for Executive Compensation and Related Party Disclosure

Dear Ms. Morris:

As a former CEO who has sat on a number of boards and a person to have the privilege of testifying to the SEC in the past, I am submitting this letter to provide a practitioners perspective.

I have read several articles commenting on the proposed disclosure rules, including those set forth in The Corporate Counsel, particularly the comments about the CD&A and the need for specific disclosures. From my experience as a CEO and a director of public companies, both large and small, I agree that it will take specific disclosures like the ones proposed covering internal pay equity (something we all used to adhere to) and wealth accumulation for the CD&A to cause many boards to focus on the kinds of questions compensation committees need to be addressing.

The information and data to be included in the CD&A are important disclosures that shareholders are entitled to and that will help to restore both public trust in our system and employee morale and motivation in companies.

My only reservation is that lumping actual cash compensation with the theoretical compensation of stock options, etc., could be very misleading.

However, I believe absolutely that without very specific mandated disclosures, many lawyers will continue to advise their clients to draft disclosures that will continue to disguise or at least mislead shareholders about the compensation, potential compensation, perqs and benefits that executives are receiving. If such practices are allowed to continue, boards will not address the actions that they should be taking and shareholders will remain uninformed about critical aspects of their investments..

Respectfully,

Warren L. Batts  
Retired Chairman & CEO  
Premark International and Tupperware Corp.