



PROGRESSIVE
Asset Management

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July 23, 2007

Commissioner Christopher Cox
Commissioner Annette Nazareth
Securities and Exchange Commission
Washington, DC
Via Fax

Dear Commissioners Cox and Nazareth,

As a financial advisor with 9 years experience working with clients with deep concerns about corporate behavior in the market place and society at large, I strong recommend that SEC rule 14a-8 NOT be changed. Preserving shareholders' rights to influence corporate governance through non-binding resolutions is vital to investors' rights, and to the free flow of information and ideas that makes our markets function.

Sincerely,

Ken Jacobs, CFP®

Socially & Environmentally Responsible Investment Strategies Since 1987

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