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August 17, 2009

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

Re: *File No. S7-10-09*
Release No. 34-60089
Facilitating Shareholder Director Nominations

Dear Ms. Murphy:

As the owner of a family-owned small business in Shreveport, Louisiana, I must come to you with my concerns and disagreements with the Commission's proposed changes to proxy rules regarding shareholder participation in board elections.

Pioneer Comfort Systems is a private heating and air-conditioning business that our family has run from the start, and while we currently do not have any visions of taking our operation public, these proposed changes would likely prevent us from ever pursuing such a direction.

While our company does not feel the pressure of placating thousands of shareholders, we do appreciate the retention of and friendly relations with a familiar customer base while at the same time maintaining company standards and growing in a positive direction. However, in essence, your proposed rule changes could effectively wrest that control from those who have—and have had since our inception—the company's best interests in mind and give it to people who think they can run the business just as well on their own if we were to become publicly-traded.

We simply cannot endorse changes that would present such a risk. While the Commission does have our sincere gratitude and admiration for continually endeavoring to protect the interests of businesses, we respectfully voice our dissent with your proposed changes, and kindly ask that you consider other alternatives.

Sincerely,

A handwritten signature in black ink, appearing to read "Michael Smith".

Michael Smith
 Owner, Pioneer Heating & Air Conditioning