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Elizabeth M. Murphy  
Secretary, Securities and Exchange Commission  
100 F Street Northeast  
Washington, DC 20549

Dear Ms. Murphy:

When I heard that the Securities and Exchange Commission has a proposal to change the rules regarding proxy shareholder rights, I was angry. Once again, government makes an intrusive step that could potentially affect our business operations. My wife Teresa and I incorporated as Salon Solutions, Inc. and opened Mouton's Salon in 1987. We are the quintessential "mom and pop" business since Teresa and I are the equal and only shareholders. We have seen double digit growth for the last seven years except for the year we had a fire at our former location. We have many large suppliers and believe that there should be no government actions that could affect corporate boardrooms across America. The ripple effect from such action can reach all businesses.

We are actively pursuing opening an additional location along with a managing partner. Our plans also include opening two additional salons which will be a separate brand from Mouton's and will target a different demographic. With all the excitement surrounding our expansion, we would like to avoid any distractions or pitfalls related to additional government regulations.

Since we have almost forty employees, we are pleased to be one of the small businesses that is successfully creating jobs and providing paychecks for working families. We want to continue our expansion without worrying about additional red tape and rules from the federal government. We believe that shareholder proxy access is adequate under the existing rules and no change should be implemented.

Sincerely,

Bruce McGaha  
Mouton's Salon