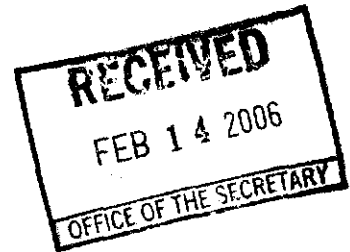


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John A. Davis
8155 Witts Meadow Lane,
Cincinnati, Ohio 45255
February 8, 2006



Nancy M. Morris
Secretary, Securities and Exchange Commission
100 F Street, NW
Washington, D.C. 20549-9303

Re: File number S7-03-06

Dear Nancy Morris,

This letter is to comment on file number S7-03-06.

I firmly believe that any and all employees of a publicly held Company be required to disclose any and all compensation or benefits, in whatever form it is given or received.

Regarding perks: the reporting threshold should be one dollar in value.

For example, if the benefits, perks, compensation, or "extras" are not given in dollars, then they must be itemized and a dollar value placed upon them by a reliable and trustworthy source. Some examples: (1) Someone receives an automobile for a given period of time – this should be disclosed and the dollar amount this car is costing whoever is paying for it. (2) If a person is using the Company plane for a personal reason, then this should be disclosed along with a value in US dollars. (3) If the person is receiving a club membership, then this should be reported, whether or not the intention is for personal use or Company use.

Thank you.

Sincerely,

A handwritten signature in cursive script, appearing to read "John A. Davis".

John A. Davis