

Bill REES

Bella Vista, AR

United States

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

Re: Pay Ratio Disclosure, File No. S7-07-13

Dear Ms. Murphy,

Let's compare the salary of the CEO with that of the guy or gal who cleans his toilet!

Sincerely,

Bill REES