

Levi & Lorna Ross

[REDACTED]

[REDACTED]

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,

Require full disclosure of CEO and other corporate officers pay.

Sincerely,

Levi & Lorna Ross