

Jeffrey Luce  
Kalamazoo, MI  
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,

Stand with the 99% of Americans...you're most likely one of them are you not?!

Sincerely,

Jeffrey Luce