

Andrea Witte

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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,

I am an investor.

Sunlight is the best disinfectant. Show us the numbers. What GÇö are you suddenly embarrassed by your insatiable greed?

Sincerely,

Andrea Witte