

Lawrence Rosin

Brooklyn, NY

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,

The people need to know what's really going on. People need to know how greedy CEOs sometimes are. They need to know the truth; not hear lies.

Sincerely,

Lawrence Rosin