

Eva Farren  
Northport, 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,

I am an investor.

CEO pay is INSANELY OUT OF CONTROL. End of story!!! No one is worth that kind of money, and many others in the organization could produce the EXACT same results.

Sincerely,

Eva Farren