

Jane Burton
Saint Louis, MO
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,

CAPITALISM AT ITS WORST!

HOW CAN THEY SLEEP AT NIGHT?

FAT CATS MAKING OTHERS HUNGRY. SHAME!

Sincerely,

Jane Burton