Suzanne Moore

CO 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.

I am completely outraged hearing that full time employees are on Food Stamps and Medicaid and costing the taxpayers billions of dollars while their employers earn millions of dollars annually for keeping the employees in poverty. It is a disgrace that puts our country to shame for allowing it. I want to know what the CEOs of the companies I hold stock in are earning. If I am appalled at what I learn, it will be time to divest myself of those investments.

Sincerely,

Suzanne Moore