rasmus Gjesdal Las Vegas, NV 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 US is falling behind the rest of the industrialized world due to greed. The lust for money has a few Americans with more money than they could use in 100 lifetimes but a majority, those that do the actual work, living in shambles.

It is as if they are painting millions into a corner and while they now resemble a moron with a paintbrush in the hand laughing at the fools the repercussions could be devastating for this once so great nation!

Sincerely,

rasmus Gjesdal