Rodney H. Saylor
May 31, 2014

Ms. Shelley Parratt
Deputy Director of the Securities and Exchange Commission
Disclosure Operations
100 F. Street, NE
Washington, D.C. 20549

Dear Ms. Parratt:

Please disclose the ratios between the pay of CEO's and workers.

Thank you.

Sincerely,

Rodney H. Saylor

Roch H. Saylor