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**CRAIG SINCLAIR NUDELMAN**

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May 14, 2012

Mary L. Schapiro, Chairman  
The U.S. Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549

RE: Section 953(b) of the Dodd-Frank Act

Dear Chairman Schapiro;

Section 953(b) of the Dodd-Frank Wall Street Reform and Consumer Protection Act requires public companies to disclose their ratio of CEO-to-worker compensation. I urge you to begin enforcement of 953(b) forthwith as well as the other portions of the Act not yet implemented.

Very truly yours,  
Craig Nudelman

