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