

Victoria Yoshen

Leeds, MA

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 think the provision of the Dodd Frank Act that compares CEO compensation with the median worker salary is brilliant. I know when I first heard of Ben and Jerry's choosing to stay within a 7x ratio of entry worker to CEO I started to pay attention to what other corporations were doing. I work in the non-profit small business sector where the ratio is reasonable by virtue of limited revenues. I think access to this information will change the way people think about investing and the 99% divide that increases in this country. Please continue to keep that CEO to average worker pay ratios in the Act. Thank you.

Sincerely,

Victoria Yoshen