

Susan Abbott  
Needham, 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 am an investor.

Investors and newspapers should know what is paid to ceo's plus what monetary perks they receive. Since we invest in companies it is just like knowing what the salaries are of a municipal employee. Both companies and municipalities work for the public that gives them their jobs.

Sincerely,

Susan Abbott