

Cynthia Dye

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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,

It is more than time that clear data on CEO pay in comparison to median (and mode and average) worker pay were available. It would benefit investors, who could see which companies are top-heavy, benefit job seekers, who could negotiate for their salaries with actual data in hand, and benefit the nation by leading us to understand which companies are creating situations where their employees need taxpayer dollars to survive while their top executives get paid disproportionately while dodging their responsibility to their communities and their country.

Sincerely,

Cynthia Dye