

David Harrison
Hulls Cove, ME
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,

Please continue to have regulations that would require publicly-traded companies to disclose CEO-to-median worker pay ratios. Frankly, I am astonished and appalled that this kind of information is not already available. If corporations do not want to disclose it, this proves it needs desperately to be disclosed.

Sincerely,

David Harrison