

Susan Dulong
Mantoloking, NJ
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.

Please disclose these pay ratios. The American middle class is being destroyed and the country will not be able to survive this much longer. Please do the right thing both for your own morals and for the sake of our country.

Sincerely,

Susan Dulong