

C Tracy
Canton, 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.

Please make the visionary decision to require corporations to disclose CEO-to-average worker pay ratios. Thank you for your consideration.

Sincerely,

C Tracy