

Arthur Krakowsky

Livermore, CA

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,

resist corporate pressure and get corporations to publish information on their CEO pay!

Sincerely,

Arthur Krakowsky