

Sylvia Miller
Yellow Springs, OH
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,

Thanks, SEC to holding to your new provision with teeth. It is very discouraging to see our system failing us. And that means a demise to our struggling, democracy.

Praises be to you for daring to do the right thing. Be strong!

Sylvia c. Miller

Sincerely,

Sylvia Miller