

Dwight Tuinstra
Randolph, VT
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.

The CEOs know how much their employees make, and base decisions on that. Isn't turnabout fair play? Besides, my retirement fund investors need to know CEO compensation (of all kinds) for making their investment decisions.

Sincerely,

Dwight Tuinstra