

Ken Deshaies

Littleton, CO

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,

The huge disparity between exec pay and that of front line workers is dividing this country like never in the past. This rule is past due and necessary.

Sincerely,

Ken Deshaies