

Robn Diekow

Sequim, WA

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.

Transparency today is vitally important to restore faith in the public regarding our economy. Income inequality growth is adding tinder to the frustrations of underpaid workers and of taxpayers who do not wish to subsidize their pay.

Sincerely,

Robn Diekow