

Susan Helppie

Kingsley, MI

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.

Truthful information on how the economic structure and money actually work is important for a democracy. The SEC must require corporations to disclose CEO-to-average worker's pay so that investors can make decisions about a corporation's likelihood of surviving and thriving.

Sincerely,

Susan Helppie