

Jeri Miller

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,

Why the guilt? If corporate America has nothing to hide, they'll proudly publish the pay, benefits, and bonuses of their "leaders". If not, they'll work to pull the wool over our eyes. Not that it works, you see, because the wool is, like most things corporate, synthetic. So, carry on with your self-deceptions, guys. It will backfire.

Sincerely,

Jeri Miller