

Irv Berlin
Cable, WI
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 public has the right to know which corporations are fueling the gap between rich and poor. As an investor I also want to know what the pay ratios are in companies I invest in so I know profits are not going for lavish lifestyles for the executives.

Sincerely,

Irv Berlin