

Collin Smith
Gainesville, FL
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,

As a fossil fuel divestment activist I've seen just how corrupt these corporations can be. This information is critical to Americans understanding their relationship to the corporate world. I can see nothing but good that would come out of this information reporting. Let the CEOs who are afraid to tell the American people leave the country. We have no place for them here.

Sincerely,

Collin Smith