

Rochelle Zappia

Forest Park, IL

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,

CEOs should not be allowed to hide the fact that they are getting rich by underpaying their workers. Employees of large corporations have a right to the information they need in order to demand fair wages.

Sincerely,

Rochelle Zappia