

Linda Herron  
Duluth, MN  
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 an investor, I strongly support regulations that require CEOs to report their salaries and benefits so that I can assess the ratio of employee salaries against those of the CEO. In light of the immense inequality gap in workplace incomes, transparency is of the utmost importance.

Sincerely,

Linda Herron