

Peter Haydu
Winchester, MA
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.

At a time when companies are making huge profits and passing those profits on only to high-level management and stockholders while paying those employees who actually do the work barely enough to survive on GÇö sometimes only with government assistance GÇö and few or no benefits, it is necessary to bring transparency to this disparity.

Please enforce the provision of the Dodd-Frank Act on CEO compensation, and let the country know how overpaid corporate CEOs are, especially in relation to their own median workers. It is time to shine a light on this appalling earnings gap.

Sincerely,

Peter Haydu