

Dale Whiting

Emmett, ID

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,

CEO compensation has gotten out of hand. Shareholders are lax about questioning it. As evidenced by the Wall Street crash, compensation packages tied to closely to current profits harm not help things, and attract people whose interest is primarily themselves, not the company they ought to be serving.

Sincerely,

Dale Whiting