

Benjamin Davis

Elkhart, IN

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,

Come on, guys. If its this big of a deal, than it needs to change. If your scared about public reaction than be fair to all human beings. We arent asking you to give up your "hard earned cash". We are asking for a little bit of compensation for those at the bottom to rise up out of poverty.

Sincerely,

Benjamin Davis