

Aaron Lopez-Tiel

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.

Frankly, i'd like to make public not only CEO to average worker ratios, but data that provides similar information for a company's board members (if they are compensated) and (hierarchical or company leading) top team.

This data is useful not only for public profiling but also for investing decisions. Expenditure for top positions can speak volumes about the strategic development plans of a growing company.

Sincerely,

Aaron Lopez-Tiel