

Scott Allen  
Manitowoc, WI  
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,

Given how much power is wielded by the CEO's of major corporations in our society, the general public has a right to know how that power is impacting their lives. The public trust and the public well-being are both strongly served when information like the relative pay of CEO's compared to average workers is made widely known.

Sincerely,

Scott Allen