

Elaine St Miller
Denver, CO
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.

I don't think CEOs and corporations should have to disclose pay or bonuses. They are privately held and even if it is unbalanced that they make WAY too much money, this should not be manipulated by the government.

Sincerely,

Elaine St Miller