

Jane Nelson  
Dallas, TX  
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 have a 401k plan. Companies have the right to pay whatever it wants to their CEO's, but they should not fear publishing the earnings their CEO's and senior officers earn in salaries, stock and perks, especially if these companies have investors and/or publically traded. Not sharing indicates shame, fear or illegality.

Sincerely,

Jane Nelson