Catherine Russell

Vermillion, SD

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 really want regulations that would require publicly-traded companies to disclose CEO-to-median worker pay ratios. It's important for lots of reasons, and I think the sooner they're required to disclose that information, the better. I wish they'd been required to before now. I only have a few investments, but I try hard to invest responsibly. This would make that much easier.

Sincerely,

Catherine Russell