

Sue Majors  
Colorado Springs, 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 strongly support regulations that would require publicly-traded companies to disclose CEO-to-median worker pay ratios. It seems to me this is a common sense rule for consumers and stock holders. As investors, we would like to compare ratios in companies whose stock we hold.

I don't understand why in publicly traded companies such information should be a closely guarded secret.

Sincerely,

Sue Majors