

Rosemary Juskevich

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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.

The disparity between the income of corporate CEO's, CFO's and their ilk and the average employee in these corporations is destroying the middle class.

I strongly support the SEC requirement that this information be made public.

Rosemary Juskevich

Sincerely,

Rosemary Juskevich