

Technical Director
Financial Accounting Standards Board
401 Merritt 7
PO Box 5116
Norwalk, CT 06856-5116

RE: Proposal to take up gender pay gap (“Gender Pay Gap”) reporting in annual financial statement disclosures

Dear Technical Director,

I appreciate the opportunity to provide a comment letter to the Financial Accounting Standard Board (the “Board”) on Gender Pay Gap reporting. I am writing to you today to request that the Board consider, and open for comment on, disclosures for Gender Pay Gap reporting for US public companies.

The United Kingdom (“UK”) passed The Equality Act 2010 (Gender Pay Gap Information) on October 1, 2010. It has most recently become effective in the UK on April 7th of this year with several companies reporting gender pay. The legislation requires companies with more than 250 employees to report gender pay.

Thank you,

Alex Zima