

Rick Nixon
McCloud, CA
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. As income inequality reaches unprecedented heights, the public has the right to know which corporations are fueling the yawning gap between rich and poor.

Disclosure of CEO-to-worker pay ratios are also crucial for investors. This information is important for determining whether corporations are diverting resources to executives at the expense of long-term investments and workforce development. Additionally, investors need to be able to gauge whether executives' compensation is falling in line with their performance.

TO GIVE A GROUP OF PEOPLE BONUSES IN THE MILLIONS OF DOLLARS FOR ABYSMAL PERFORMANCE IS A KIND OF RANSOM. WHAT DO THEY KNOW ABOUT YOUR CORPORATION THAT THEY WOULD REVEAL IF THEY WERE NOT BEING BRIBED TO KEEP SILENT? IF A SECRETARY PERFORMED AS BADLY AS THESE CEO'S PERFORM, HE/SHE WOULD BE FIRED ON THE SPOT. REWARDING SHODDY PERFORMANCE IS WELFARE. IF IT IS NOT OKAY FOR THE GOVERNMENT TO PAY OUT WELFARE, THEN IT IS NOT OK FOR YOU. IF WELFARE TO THE POOR IS WRONG, THEN WELFARE TO THE RICH IS EVEN MORE WRONG. SO MUCH WORKING CAPITAL THAT COULD BE PLOWED BACK INTO THE COMPANY FOR IMPROVEMENTS AND RESEARCH IS BEING WASTED ON THESE PANTY-WAISTS WHO CAN'T EVEN DO THE JOB THEY WERE HIRED TO DO WITHOUT RESORTING TO BRIBERY AND EXTORTION.

WE ALREADY KNOW THAT MOST OF YOU AREN'T REALLY MAKEING PROFITS, JUST JUGGLING THE BOOKS. WE ACCEPT THAT. STOP THESE ASS-WIPES, THESE PILES OF TURDS, THESE CON MEN FROM MILKING YOU DRY AND GET BACK TO BUSINESS. I CAN ALMOST GUARANTEE YOU THAT YOUR PROFITS WILL IMPROVE (EVEN IF ONLY BY THE AMOUNT OF THESE BONE-HEADED MORONS' SALARIES AND BONUSES).

Sincerely,

Rick Nixon