

Rachel Campbell

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.

CEO'S make millions off the backs of the people working at the bottom. If it was not for the workers at the bottom, there would be no need for CEO's. And they balk at a measly pay increase for the people that are paying their salary. NO WORKERS AT THE BOTTOM, NO MERCHANDISE MADE OR SOLD...NOT ROCKET SCIENCE, WOULD BE NICE IF THE PEOPLE AT THE BOTTOM COULD DECIDE ON THEIR SALARY.

Sincerely,

Rachel Campbell