

Jeffrey Eaves
Newnan, GA
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.

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.

My main question to CEO's, investors, and public policy makers who oppose this rule is this: What are you afraid of revealing? Is your pay as a CEO not indicative of your performance? Are the policy makers worried they wont get their luxury laden political junkets anymore? And if you are an investor, shouldn't you know how profits at the companies you support are spent? This is really a no-brainer. Let's make this a law.

Sincerely,

Jeffrey Eaves