

Greg Mcalpin

Dadeville, AL

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.

Cheap Chinese stuff, cheap labor, cheap attitude, shutting out local businesses by writing off losses until you dominate the local marketplace... Who needs ya? I'll continue to patronize our communities' stores as long as they are able to stand up against such behemoths as "wally-world" and the rest of the mega-box companies, even if it means paying a few percent extra. The sales taxes will remain the same, but I'll better know where and to whom my money goes.

Sincerely,

Greg Mcalpin