

Deborah Merritt
Ashland, OR
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.

Please act on behalf of the citizens of this country, which is the job you were appointed to do!!! The greed of the top level corporate executives who reap phenomenal rewards while destroying the middle class of this country with layoffs, outsourcing, and denial of benefits, is unbelievably callous.

They are solely concerned with amassing ever more wealth, beyond what they could ever need, and it has become an obsessive game in which they and their lobbyists use politicians and government agencies like the SEC to maintain the status quo.

These people brought our country to the brink of disaster due to lack of regulation and oversight. The question is if the SEC will allow the lobbyists to continue to be their puppetmasters, or will you finally stand up and do your job to protect investors from their predatory practices?

Sincerely,

Deborah Merritt