

Owen Nicholls  
Kirksville, MO  
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 support the disclosure of CEO pay and compensation to show the discrepancy between their so called "worth" and that of the hard working employees that do not get to sit behind a desk being brought their coffee and paper work, but in fact have to do everything for themselves, and in some cases rely on food stamps because the corporation refuses to pay them enough to live on in any semblance of dignity.

Corporate america must be held accountable for the current state of poverty and the drain on the various food stamps and other social services systems caused by their own greed and inability to see that low pay of workers is the cause of the over use of said programs. NOT "laziness."

Sincerely,

Owen Nicholls