

Thomas Hearne

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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.

My investment in American business has been a near disaster, while the CEO's profits from those same corporations has gone through the roof, while the pay of the "line" worker has fallen in both amount and value. The citizens of America need to see what is really being done to them !

Sincerely,

Thomas Hearne