

Robert Haney
Gulf Breeze, FL
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.

If we were not dominated by a corporate world with a relatively small community of executives that have little to no long term allegiance to their corporations, I would say leave their pay alone. However, corporate control has allowed concentration of wealth at the top while long term employees that are really the heart and soul of these corporations to be overlooked or completely ignored. Social and economic justice requires that these over-controlling and overpaid executives be held accountable!

Sincerely,

Robert Haney