Scott Coe Palm Springs, CA 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 CEOto-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.

With so much faith in the markets having been squandered so far, let's reverse the trend by approving this legislation. As an individual investor, I am not a happy participant in the stock market at this point, I am very close to cashing out and walking away for good due to the inequalities I see on a daily basis. It is time to take our country and our freedoms back from greedy, egotistical, self-serving owner class types, fully including any politician presently in Washington in that same description.

It's time Washington starts to work FOR the people, and not AGAINST them by selling out to corporate interests and lobbists.

Sincerely,

Scott Coe