

Stephen Duskin

Norristown, PA

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. INVESTORS have the right to know just how much more select individuals are being paid, for a relatively small amount of work, in relationship to the vast amount of work done by the entire corporate workforce.

Disclosure of CEO-to-worker pay ratios are 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. As an INVESTOR, I have the RIGHT to know where my investment is being WASTED on the enrichment of a few Mercenaries, and where it is being applied to useful investments like capital improvements and workforce training.

This is ALL about protecting large and small investors from rapacious executives and their hand-picked Board lackeys.

Sincerely,

Stephen Duskin