

Kelly Pomeroy

Kamuela, HI

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,

Please require ALL companies (not just publicly traded ones) to disclose the ratio of ALL COMPENSATION (pay, stock options, bonuses, perks, severance packages, etc.) of people at the top (not just the CEO) to the compensation of people at the bottom (including "temp" workers and "contractors" who are really employees in disguise).

It isn't just fairness to workers and investors that's at stake here; if companies can deduct inflated executive compensation from their tax returns as a business expense, or if they pay workers too little to live on, so that they require public assistance, then the TAXPAYERS take a beating as well.

Sincerely,

Kelly Pomeroy