

Suzanne Pilmer

Lanesville, IN

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.

The extreme disparity between CEO & worker pay is recreating a failed system of "Royalty"--where the CEO's and a handful of Americans possess most of the wealth of this great land--This is not only as grossly unfair as the Royalty systems of the past, it's dangerous to the very Democracy created to escape that very system! Make no mistake--Democracy is imperiled!

I 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.

Sincerely,

Suzanne Pilmer