

Gayle Janzen
Seattle, WA
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,

The truth will finally set the 99% free. We're sick and tired of a very few people making more than all the rest of us put together. And what do we get for their bloated salaries?? Absolutely nothing. They refuse to pay their fair share of taxes and are only too happy to sit back and watch the country fall apart as they continue to take everything away from the rest of us. It's gone on long enough. If they're embarrassed about their disgustingly high salaries, then they can cut their pay and donate the rest to any number of worthy causes that will benefit ALL of us, instead of just a few.

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.

Sincerely,

Gayle Janzen