

Catherine Atherton
Los Angeles, 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.

Two groups of people have the right to know how much top execs are paid

1. The ordinary public. It has the right to know which corporations are fueling the yawning gap between rich and poor.

2. Investors and shareholders. This information is important for determining whether corporations are diverting resources to executives from long-term investments and workforce development, and whether executives' compensation is falling in line with their performance.

On the other side: a bunch of greedy executives who are often only good at filling their own boots and those of their friends. Don't listen to them. Listen to us.

Thank you

Sincerely,

Catherine Atherton