

J Caine
Tallahassee, FL
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,

America is becoming increasingly a place of great inequality. Much of this inequality is based financially, and the middle class is disappearing. Corporate greed has reached beyond ridiculous levels and ethics no longer appear to exist.

In other countries, it is considered only right and proper for executives to make only a certain percentage more than the lowest workers. America lacks this quality, tis concern and respect for its workers and fellow citizens.

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,

J Caine