

Buzz Davis

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.

CEO pay in America is out of control. Investors have little control of the CEO pay. These mostly men at getting too much money for driving too many companies into bankruptcy.

Investors need to know how much top managers are getting in order to decide whether they are worth the money.

And median and entry and top staff salary averages should also be public for the line employees in companies.

Thank you!

Sincerely,

Buzz Davis