Don Garrett
Escondido, 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,

Damned, stupid Americans, don't you realize that they are cutting everything that was good about being a worker in America? A handful of "legislators", under the direction of their corporate bosses, are making us a third world country. It is past time for us to take our country back, and make it "the land of opportunity" once again. We can't sit on our hands any longer. This is NOT a "bad economy", it is a drain of wealth, and a redistribution of it UPWARD.

Sincerely,

Don Garrett