Michael Bush Encinitas, 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.

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.

I have both an IRA that I contribute to, when I can, and hope to collect a pension when I retire from my trade, after working at it for 40 years. It is very important that we, the common people know just how absurdly much we are being raped by the most greedy among us. Requiring CEOs to disclose their pay and perks will greatly help to begin to right an injustice that they don't think is our business. In reality it IS our business! Make CEOs disclose their pay AND perks for ALL to see!

Sincerely,

Michael Bush