

David Harrison

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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 commend the SEC's promulgating regulations that would require publicly-traded companies to disclose CEO-to-median worker pay ratios. Too many CEO and top corporate executives are being grossly over-paid. This is contributing to the serious income inequality which is a serious drag on our economic rccover.

Sincerely,

David Harrison