

John Wilkinson

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.

Corporations are owned by "investors" - all of them - and I'm sickened by the trend by those who "control" corporate votes for allowing rampant insider benefits to keep draining the bottom line. The "excuse" of "retaining top talent" does not mean "find ways to siphon off corporate assets to please those running the companies". We investors paid for their abuses in recent periods of economic unrest brought on by the above abuses. We the tax payers later bailed them out!

No more. My Son's future is more important than spoiled baby boomers and their need to more "bling". Fairness means fair rewards... not resource diversion followed by mediocre performans!

Sincerely,

John Wilkinson