

Clay Dennis
Mineral, WA
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.

Not only salaries, but bonuses as well, which seem to be substantial regardless of whether the company has performed well or not.

Also, why are the shareholders not sharing in this part of the profit margin? How is it that those multi-millions are not returned to the people who actually own the company? I want a bigger slice of the CEO, CFO and COO's pie, dammit. See..... I can be a greedy pig too. Oh yeah, break up those 'too big to fail' banks also.

Sincerely,

Clay Dennis