Charles Moshier

Surfside Beach, SC 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 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.

As you already may know, the system of capitalism forces all the resources to the top of the pyramid. This must be stopped at all costs because in actuality its creating a larger and larger poor class. In the very near future you will see people revolting just to get food. We the people are crying to our government to level the playing field. We the retired people are screaming for justice in Social Security and our pensions.

Sincerely,

Charles Moshier