

Gerald and Mary DeVane

Palm Coast, FL

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.

I own a good bit of stock in my retirement portfolio and think that Executive Pay is a metric that all investors need.... CEO's line the board with "Yes" men and hand out lots of perks to get what they want at the expense of the stockholders... This has to stop...

Sincerely,

Gerald and Mary DeVane