

Nancy Anderson

San Diego, CA

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.

Why should corporations have the right to ignore government regulations? Why are they above the law? Regulations are suppose to protect the public but corporations feel they are above the law. Of course the corporations should reveal the ratio of their CEO's remunerations in relation to their employees. You MUST resist the pressure to do otherwise! This is one of the reasons the public is so disgusted with Washington!

Sincerely,

Nancy Anderson