

John de Forest

[REDACTED]

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.

Let us hope that you will do your job. I strongly support regulations that would require publicly traded companies to disclose ratios of the CEOs' to median workers' pay. As inequality of income reaches unprecedented heights, the public and the workers have the right to know which corporations are widening the gap between the rich and the poor.

The disclosure of such ratios is also important for investors in determining whether corporations are diverting resources to executives at the expense of long-term investments and the development of workforces. Also, investors need to be able to gauge whether executives' compensation is commensurate with their performance.

Sincerely,

John de Forest