

Meryl Kingery
Englewood, CO
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 am adamantly in favor of regulations requiring publicly-traded companies to disclose CEO-to-median worker pay ratios. Costco does it, so why can't the rest do it?

I'm an average American who is sick of being taken advantage of by large corporations. Every time I pay a baggage fee on an airline, it helps the CEO and shareholders. Enough is enough. Wealth is a good thing, but filthy wealth at the expense of others is obscene.

Sincerely,

Meryl Kingery