

Jantina Eshleman
Mountainair, NM
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.

Its pathetic to me that the very wealthy in this country are so blinded and protected by their millions and billions that they cannot see the damage that will be inevitable in our economic system. They think they are untouchable. They don't care to remember that it was their kind who committed suicide in substantial numbers in the 1929 crash.

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 one who has worked very hard doing physical labor most of my life, as millions like me, its hard to visualize what "performance" even means when referring to a CEO.

Get a grip rich people...while you think it doesn't stink you will ALWAYS be in need of a plumber (a carpenter, an electrician, a groundskeeper) at some point.

Sincerely,

Jantina Eshleman