

Terrence Uhen
Grand Rapids, MI
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 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. Hey SEC, do the right thing, not just for investors, but for the workers, the grunts, who get paid minimal compared to the CEO's. Many workers don't even get a livable wage. Many CEO's don't have any compassion for those who make them absurd money. They may live high on the hog now but come judgement day God will deal with them, and they won't like it!

Sincerely,

Terrence Uhen