

Linda Titanich
Norristown, PA
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.

As an investor in my company's 401k plan and my children's 529 college saving plans, I feel that CEOs are being ridiculously overpaid. The companies should use that extra money for research, development, capital improvements, and worker's salaries which would have a broader economic impact than the CEO making more than they are worth.

Sincerely,

Linda Titanich