

Sandra Lindberg  
Bloomington, IL  
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. The next step should be to enact laws as they have in Europe, that cap CEO salaries. But this disclosure law will be a good first step.

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. I know I will make use of this information when speaking with my investment counselor about retirement investments.

I strongly urge you to make sure this disclosure law is put into place.

Sincerely,

Sandra Lindberg