

Harriette Jensen
Oakland, CA
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. I hope that this disclosure would include any perks and bonuses that the CEOs receive and would indicate how much their "golden parachute" is worth. I have seen too many companies pay exorbitant salaries and benefits to CEOs who drove the company into the ground and then, when called on their ineptitude, took the huge severance pay that they had negotiated in their contract.

Sincerely,

Harriette Jensen