

Jack Mingo
Alameda, 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 really don't want to invest in companies that are showering their executives with expensive and counterproductive benefits, when those funds could be invested in research and development and retaining good workers.

Sincerely,

Jack Mingo