

Rick Willens  
Wayne, 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, personally, think it's disgusting the disparity between what the CEO's make in relation to the workers that enable that CEO to be in that position, in the first place! Most of the workers must hold down two or more jobs...just to make ends meet!!! That is soooooo unfair...while a CEO sits in a white castle and could care less than their own employees are struggling! Shame on them!!!! They will get their due in the afterlife! 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.

Sincerely,

Rick Willens