

Jon Andersen

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'm very concerned about the pay inequality between CEOs and other employees. Enacting rules to require companies to report publicly on CEO-to-worker pay inequalities would go a long way. This would be \_real\_ transparency. Much needed.

Sincerely,

Jon Andersen