

Bruce Lundeen

VA

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.

Tonight I just watched the full documentary film by Robert Greenwald, "The High Cost of Low Price." All the following reasons listed below and in particular, the "obscene gap" between the 1% 'uber rich' and the middle class let alone the poor requires the SEC to act and not alter the law for CEO income, stock options and benefits.

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 obscene 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.

The documentary on WalMart, "The High Cost of Low Price" lays out all the facts to substantiate the critical need for this Dodd-Frank provision on CEO compensation.

Sincerely,

Bruce Lundeen