

Janet McAndrews  
Rohnert Park, 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.

As an investor, I have seen no rise in my 401k in over a year, which leads me to believe that company profits are simply being distributed to the CEO's, rather than the investors. All investors deserve a full disclosure of the CEO pay and benefits for each company. If this does not happen, I see no reason to gamble with what savings we have left.

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,

Janet McAndrews