

Joshua Freeman

Tulsa, OK

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.

CEO's should get paid much more than the average worker. They take bigger risks and can easily make or break a company. Companies need to pay competitive salaries to obtain top talent. The upward trend of CEO pay needs a downward push. Requiring corporations to disclose CEO to average worker pay ratios is a downward push that will help to equalize society a bit. Too much stratification breeds discontent and social unrest. Not sustainable or good for society in the long run. Transparency is good.

Sincerely,

Joshua Freeman