

Kim Melson

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,

CEOs who continue to hide their salaries/perks/etc need to be forthcoming with that information. An honest day's work for an honest day's pay. The have and have-not gap continues to widen in this country and while capitalism is good, out-of-balance capitalism is just that - out-of-balance. Somewhere there needs to be a recognition of the worker and when there is balance it all works for the greater good. Too few are making too much on the backs of low-paid workers and small businesses.

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,

Kim Melson