

Judy Rembacki

KY

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,

As Investor I highly resent the CEO paychecks...win-win acts...stock drops, CEO still get bonus, Corporation fined....CEO still gets bonus...shareholders get to pay fines. etc...etc. As long as mutual funds hold millions of shares...the game is good fro CEO and boards of directors...can never throw them out Check out Jamie Dimon...the crook who walked

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,

Judy Rembacki