

Kris Meinhard

Ames, IA

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.

I even support a plan that companies can only take 40 times the average worker pay for executive pay as a tax deduction. This wouldn't effect executive pay-only the amount that would be "subsidized" by taxpayers.

Sincerely,

Kris Meinhard