

Chris Mendel
Columbus, OH
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 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.

My husband and I are investors and feel that CEOs are over paid compared to their employees. This needs to be disclosed in order to fix it. That is why the corporate lobbies are working so hard. They want to keep everyone in the dark so nothing changes. Another change would be to base their future retirement on the health of the company while they are reaping the benefits from the company.

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,

Chris Mendel