

Chester Nash


Fayetteville, GA

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 am an investor and a professional Engineer. I have been working long enough to see the evolution in American corporations in the last 20 years. In the past I was a part of the same team the CEO was on. The corporate income was distributed in such a way that we all knew we were a team. The companies thrived, and the products were the world's best. Today the CEO gets more every year, and we all get little or no more appreciation.

Sincerely,

Chester Nash