

Daniel Giesy
Norfolk, VA
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.

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.

Historically, civilizations have fallen when the economic disparity between the very wealthy and the not so wealthy grew too large. It is the patriotic duty of the highly compensated CEOs to reduce the gap between their compensation and that of their median worker to a reasonable ratio, say a factor of no more than 15.

Sincerely,

Daniel Giesy