

Linda Lambert

Ojai, CA

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 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.

I have often wondered what a CEO does that earns him/her salaries that exceed million dollars per annum. I worked as an educator for 31 years, putting in 10-12 hours a day between school and home- in a profession that I consider very valuable to society and I never made it too \$100,000. There are minimum wage workers out their breaking their backs every day and they deserve to be compensated as well because without the bottom rungs, the CEO's at the top of the ladder will not stand upright for long!!!

Sincerely,

Linda Lambert