

Carla Skidmore
Pittsfield, MA
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.

If the corporate greed is not reined in, we will rapidly become a third world nation. We have to ask ourselves, "What kind of country do we want for ourselves, our children and grandchildren?" Do we want a country where only the top 1% have purchasing power? Without a strong, vibrant middle class, this country, as we once knew it, will cease to exist.

Sincerely,

Carla Skidmore