

Cristie Donohue  
Harrison, AR  
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.

As a public school teacher my salary was always open to view by the public, in fact these salaries are often published in local papers. State workers salaries are also available to anyone who cares to check on those. Now some would say those salaries are open because they are local & state supported, that is true but how many large companies in this country are not also as the rate of taxes they pay makes everything about the companies tax supported. Of course, there is also the issue that CEO salary, etc. has risen much, much more in comparison to regular employees and, in fact, to those of us who support society as teachers.

Sincerely,

Cristie Donohue