Jean Amick Lexington, KY 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 CEOto-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.

I would preferthat we operate as in Switzerland, where BY LAW, no CEO can earn more than 12x the lowest paid employee, but this is a start.

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.

Sincerely,

Jean Amick