

Andrea Thorup

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.

No to mention basic fairness. Is it really how we want our country to be run to allow a very few to make hundreds of millions of dollars while millions live below the poverty line? I don't think that is what the Founding Fathers had in mind when they created the Consitution. Somehow the Republicans and Tea Party miss that basic piece of fairness in the statement of "All men were created equal". In my mind that includes the market place.

Sincerely,

Andrea Thorup