

Barbara Allen
Alexandria, VA
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.

It is important that investors, as well as the American public has the information regarding the salaries of CEO's for the purpose of fairness and equity for workers. Clearly, some CEO's enjoy a tremendous salary and additional perks, despite the fact that the company may not have the best economic and/or social performance for investors and the American people. Fair and consistent salary wages should be rendered for all workers, not just the CEO.

Sincerely,

Barbara Allen