

Aimee Polekoff

Lansdale, PA

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.

If consumers are to make an informed decision about where to place their money, they need to know things like pay ratios. Many opponents of this regulation think the free market is best, but they do not want the market to freely make informed decisions. This is hypocritical because they only seem to want a free market when it favors them.

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.

Thank you for considering my opinion.

Sincerely,

Aimee Polekoff