

Elaine Masters

HI

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.

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.

The bill does not put a ratio of what the CEO pay should be compared to the average workers'. If it's a reasonable amount, then why are corporations fighting it? I find it truly disgusting how CEOs continue to earn exorbitant amounts, even when their companies are not thriving. People should be rewarded for good work!

Sincerely,

Elaine Masters