

MPH Mary K. Vincent
Kake, AK
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.

Back in the 1970's, I was shocked at the income disparity in Latin American countries. Now I am not shocked but definitely saddened at the income disparity at home in the U.S. Exorbitant executive pay contributes to this disparity. Our Declaration of Independence does not say "life, liberty and the pursuit of exorbitant wealth." Let us return to our fundamental fairness!

Sincerely,

MPH Mary K. Vincent