

Shirley Lewis
Factoryville, 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 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.

I'm sure all CEOs everywhere will come up w/ a scam of their own to work w/ this if it is, indeed changed. Big corporations can't help themselves. They can't stop needing more, no matter how much they have. IT IS THE GAME, not the amount. shame on all of them.

Sincerely,

Shirley Lewis