

Inge Whitaker

Asheville, NC

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.

Moreover, if employees are paid very low wages, such as "associates" at Walmart or fast food workers at McDonald's, they have to rely on foodstamps, Medicaid and other public assistance, which essentially increases taxes on the rest of the taxpayers, while the CEO's without doubt find ways to evade their tax obligations in many ways.

Sincerely,

Inge Whitaker