

Wendy Vasquez

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 understand the SEC is pursuing regulations that would require corporations to publish the salaries earned by their CEOs as well as the CEO-to-average worker ratio. I strongly support this effort as a step toward economic justice. Everywhere you turn including in the corporation I work for we are all struggling to get by and the work load gets heavier and heavier yet you can see the company is making all kinds of money. If management salaries were made public I'm sure there would be an outcry and things would change. I urge you to resist industry pressure to weaken proposed regulations and to follow through with this important effort.

Sincerely,

Wendy Vasquez