

Mary Perry  
836 Hampton Ct  
Sagamore Hills, OH  
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.

Many are out to undo the SEC, so do your job and the run of the mill public will be on your side. Companies trading publicly should disclose pay ratios and I commend such action. In time, there will be no one able to buy, use, avail themselves of items produced if the gap between upper management and workers continues to grow.

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 have not at this time chosen to annuitize my investments, and am concerned that they include corporations with not enough concern for long term health and safety of my investments, and too much concern for their inflated views of themselves. Public companies need to be truthfully transparent in this issue.

Sincerely,

Mary Perry