

Helen Winkler  
Redmond, WA  
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. This ever widening gap between CEO and worker should be displayed to all - worker and investor.

As an investor I want to look at this measure of corporate responsibility. I think too often compensation packages are approved by investors because the inequity is simply not known.

Please do not let big business talk you into backing down on this important rule.

Sincerely,

Helen Winkler