

Maurice Abraham

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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.

These are PUBLIC corporations, and the public, especially those of us that invest in public corporations, should have this information when making decisions regarding our investments.

Sincerely,

Maurice Abraham