

Cheryl Gross  
Sarasota, FL  
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 very strongly support requiring publicly-traded companies to disclose CEO-to-median worker pay ratios.

CEO salaries, bonuses and stock shares have reached obscene heights while income inequality has done the same.

As an investor I want to know which corporations are contributing to the increasing distance between rich and poor in this nation so that I can make ethical choices regarding my investments.

Disclosure will also allow me to judge whether an executive's performance justifies the compensation level, as well as whether a corporation diverts excessive resources to executives at the expense of investors, staff and development.

It is only logical from both a financial and an ethical perspective to require the release of such information. Investors need to be able to make informed decisions.

Sincerely,

Cheryl Gross