

Jane Matthews
Seattle, 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,

It is incredibly unfair, dare I say even Deceitful, that CEO pay for publicly-traded companies remain hidden even as their often huge workforce's pay is easily seen/determined? It's abhorrent when I see large, six- to seven-figure annual amounts for higher-ups at corporations whose worker-bees don't even make enough to live on.

Disclosure of CEO-to-worker pay ratios are also crucial for investors. I believe many investors would not knowingly invest in "cheater" companies; this pay information would allow them to make better, more "humane" choices.

Thank you for listening.

Sincerely,

Jane Matthews