

Jin Emerson-Cobb
Memphis, TN
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 urgent for publicly traded companies to disclose CEO-to-median worker pay ratios. Citizens have the right to know which corporations are causing the vast income inequality between rich and poor, an inequality that hurts our economy. Investors also need to know 1) whether CEOs' pay actually matches their performance, 2) whether corporations are exploiting workers while paying CEOs disproportionately, and 3) whether corporations are funneling money to CEOs at the expense of long-term investments. I urge you to pass strong regulations for the disclosure of the pay ratios.

Sincerely,

Jin Emerson-Cobb