

Linda Kingsley  
Macedon, NY  
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.

It's simply NOT RIGHT for a few greedy people to extract exorbitant profits when their workers are poorly compensated. For example, in addition to a multi-million salary, the Xerox CEO has a \$6 million dollar apartment in NYC that she rarely uses. The problem? Continued lay-offs at Xerox. No one needs that much money, especially while so many hard-working employees are poorly compensated.

I strongly support regulations that would require publicly-traded companies to disclose CEO-to-median worker pay ratios. As income inequality reaches unprecedented heights, the public has the right to know which corporations are fueling the yawning gap between rich and poor.

Disclosure of CEO-to-worker pay ratios are also crucial for investors. This information is important for determining whether corporations are diverting resources to executives at the expense of long-term investments and workforce development. Additionally, investors need to be able to gauge whether executives' compensation is falling in line with their performance.

Sincerely,

Linda Kingsley