

Ruth Lipscomb
Bellevue, 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,

I am an investor.

Please require publicly-traded companies to disclose CEO-to-median worker pay ratios. As an investor, I have the right to know which corporations are inflating their CEO's pay at the expense of regular workers.

Sincerely,

Ruth Lipscomb