

Margaret Viers
Albuquerque, NM
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.

Publicly traded companies MUST disclose the rate of CEO pay compared to median workers in corporations. We, the public, have a right to have this information, now that wealth inequality is at a record high, and increasing!

Investors must have this information in order to make wise investing decisions and to compare compensation with performance.

Sincerely,

Margaret Viers