

Motoko Huthwaite
Westland, MI
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.

Regulations that would require publicly-traded companies to disclose CEO-to-median worker pay ratios are a MUST. The public has the right to know which corporations are widening the gap between the poor, the working middle class, and the very rich.

CEO-to-worker pay ratios are also crucial for investors to determine whether corporations are giving resources to executives which should go to long-term investments and the development of the workforce. Furthermore, investors need to be able to tell whether the compensation for executives is in line with their performance.

I have a small pension, some modest investments, and an annuity from my late husband's military service in WWII.

Sincerely,

Motoko Huthwaite