

Judy Lubin

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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.

Thank you for voting to require publically traded corporations to report CEO pay in relation to the pay of the median worker. I strongly support this regulation.

I hold a substantial portion of my retirement savings and my children's education savings in financial instruments that contain public company stock. When I know how much a CEO earns compared to the median worker, I can make better investment decisions. I am better able to choose companies that focus on investing in long term growth and on development of the workforce. My ability to vote with my dollars depends on my having information such as this.

In addition, I care about supporting a sustainable economy. I would like to invest, and purchase from, only those companies who are making a commitment not to fuel the gap between rich and poor. Information from this regulation helps me to do that.

Please pass the regulations requiring public corporations to report CEO to median worker pay ratios.

Sincerely,

Judy Lubin