

Wendy Shuford

Baltimore, MD

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,

The CEO ratio to worker in this country is appalling and way above anyother country. Because of the behavoir of the 1% I have lost a great deal in my retirement account.AND I have needed that for some medical bills. I have worked hard for 40 years as a nurse taking care of at times very ill patients.Wwhose lives have the CEO's saved? The value of CEO's in this country is upside down.Our American values are upside down.

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,

Wendy Shuford