

Sandra  
Evergreen, CO  
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.

The great thing about capitalism is that if you work hard and play fair, you can make as much money as you want. But when pay scales get out of whack and the top 1% hoarding the majority of all the wealth in the country, something is amiss. Either way, there's no need to limit how much people make. But if there's no shame in CEO pay, then let's quit hiding how much they make and let investors and consumers decide if they are okay with the disparity. Transparency is the cornerstone of good decision-making.

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,

Sandra