

Kathie Aberman
Liberty, NY
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 SEC has just voted to enact a provision of the Dodd-Frank Act on CEO compensation. This provision, which would require corporations to report the ratio of compensation of CEOs to the median worker, is a very good thing.

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 this 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.

As an investor, the holder of a pension, and a person concerned about fairness, I strongly urge you to support this provision, and support a transparency that is necessary to reverse the current trend of growing income inequality.

Sincerely,

Kathie Aberman