

Alicia Hecht
Fullerton, CA
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.

This is a very good idea. I know places like Disneyland where the top CEO made 40 million dollars in 2012 and 2011 in cash, stock etc. While the workers at the Hotels in Disneyland where fighting just to keep their benefits. Maybe housekeepers, cooks, servers are not as educated as the top CEO, but do they not work just as hard for the customer? Let's keep this real! Let's keep this fair.

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,

Alicia Hecht