

Shlomiya Bar-Yam

Cambridge, MA

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.

We need 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.

The only reason not to reveal these numbers is that CEOs want to be able to get away with practices that line their pockets at the expense of their workers and investments. It is your responsibility not to give in to their demands and instead to enable just oversight to corporate practices.

Sincerely,

Shlomiya Bar-Yam