

Gary Gentry

  
Laveen, AZ

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.

Disclosure of CEO-to-worker pay ratios is 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. So many top executives sit on each other's boards that there is no longer a free market to determine fair compensation. This information will at least shed some light on a dark corner of corporate governance.

Sincerely,

Gary Gentry