

Kendra Williams
Seattle, WA
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 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.

The discrepancy between the employees and the CEO has been completely out of whack for years. It creates low moral and is bad for business. We don't need more millionaires who stash their dollars off shore, we need more reasonably paid CEO's who are in touch with their workforces and who pay taxes just like everyone else. Please do what you can to correct this insane practice.

Sincerely,

Kendra Williams