

Leila Baroody

Lakeville, CT

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.

CEOs need to be reminded of the real world disparity between average worker pay and CEO pay, not to speak of the number of jobs that have been exported to lower pay countries with lower costs of living. i strongly support regulations that would shift some of the concentration of pay and benefits at the top to other team players at the lower ranks. i strongly believe publicly-traded companies shouldt 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,

Leila Baroody