Laura Ashkin

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 can see absolutely NO downside to disclosing CEO pay as related to the pay of the average worker. Seeing this information in black and white will enable people to see clearly what is going on in our society. I studied history in college, and this level of inequality is unprecedented since the so-called Gilded Age. I thought the people of this country rejected that model of society.

Furthermore, like most middle class Americans, our family will be relying on investments in our retirement. I expect this information to help investors choose the most ethical companies in which to place their money.

If more investors choose companies with reasonable pay ratios between CEOs and workers, then perhaps a reverse trend would start towards more rational pay. Please do NOT give in to corporate pressure in thus matter.

Sincerely,

Laura Ashkin