

Heidi Sinclair
359 Lowerline St
LA
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.

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.

I have a 401K retirement plan as do many American workers. We also need more transparency regarding money's corporations spend on lobbying and political contributions. It is frustrating that workers are often forced into investing in corporations who may be using funds to push policies that are detrimental to the well-being of most Americans.

Sincerely,

Heidi Sinclair