

C Edwards

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.

The US citizenary and economy are still trying to recover from 7 years of rampant corporate misconduct, which incredibly remains largely uncorrected.

Disclosure of CEO-to-worker pay ratios are also crucial for investors like me. 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 like me need to be able to accurately gauge whether executives' compensation is falling in line with their performance. True accountability of performance is essential - most the rest of this nation is held accountable of our performance.

Sincerely,

C Edwards