

Marilyn Rowland

[REDACTED]

NY

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.

We need to return to the GOOD OLD DAYS, when CEO's had a bit more humility and a lot more respect for the people who get out there and do the job every day, on the floor or out in the field. Without their hard work, a CEO is a breathing nothing. Kinda like a conductor without an orchestra!

Sincerely,

Marilyn Rowland