

Sheila Collins  
San Francisco, 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 am an investor.

I strongly support regulations that would require. Income inequality is part of what is keeping our economy from growing! Can you imagine how discouraging it looking at salaries from someone in the lower-middle to the ones on the top!! And why aren't investors complaining more about a their paltry dividends? SEC stick to your guns! Media be sure to see that EVERYONE sees the disparity - not everyone has a newspaper or a computer . So many have "tuned out" who should be angry!!

Sincerely,

Sheila Collins