

Susan Kepner

York, ME

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 very 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. I like to invest in companies that care about their employees and the environment. Additionally, investors need to be able to gauge whether executives' compensation is falling in line with their performance. No golden parachutes, or bonuses for CEO's who have "no heart"! A company is only as good as it's lowest paid employee! Happy workers make for reasonable profits, and a strong middle class, a strong America!

Sincerely,

Susan Kepner