

Mark Sentesy
Roxbury, MA
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.

When I heard that in 2007 top CEOs earned 380 times what their average employee (not the lowest-paid!) earned, I was incredibly shocked.

When I learned that the top 400 earners in the US earned as much as the bottom 155 million, I was upset.

When I learned that the top 100 earners in the world could, with only the \$240 billion they made in 2012, end extreme global poverty 4 times, I was outraged.

We need people to know about the economic inequality in our world, so we can make a better future together.

This is why 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.

Sincerely,

Mark Sentesy