

Sheila Hussey  
Brookline, 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.

As an investor that manages my own IRA and portfolio I am strongly in favor of the SEC action, it is vitally important to make sure the SEC keeps its word on CEO pay.

Disclosure of CEO-to-worker pay ratios are 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.

Sincerely,

Sheila Hussey