

Marjorie Trifon

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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 income inequality grows higher & higher, I want to know which corporations are driving the great gap between rich and poor.

Disclosure of CEO-to-worker pay ratios are also crucial for investors. As an investor, I want to know if corporations are diverting resources to executives at the expense of long-term investments and workforce development. Additionally, I want to know whether executives' pay is in line with their performance.

Sincerely,

Marjorie Trifon