

Glenn Galitz
Chicago, IL
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 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.

Recent disclosures of the great disparity of income distribution points to an uncomfortable fact - CEO's are receiving an obscenely large amount of money that has absolutely NO correlation to the WORK that they do. This huge income disparity is causing an acceleration in the deterioration in the social fabric of this great country.

Sincerely,

Glenn Galitz