

Ruben Lowman
Brooklyn, NY
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. As most of the largest corporations exploit tax loopholes and social services to maximize profit at the expense of taxpayers, the least they could do is tell how much of that goes to their CEOs. The absurdity that these companies can hide executive pay is bewildering and should have been illegal a long time ago. It is beyond time to repair that.

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,

Ruben Lowman