KM Gorman

AZ 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 CEOto-median worker pay ratios. PLEASE KEEP THIS REGULATION STRONG, INTACT, AND DONT" CAVE TO CORPORATE LOBBYISTS !

As income inequality, in my opinion due to management and owner's out of control greed, reaches unprecedented heights, the public has the right to know which corporations are fueling the yawning gap between rich and poor. Often, the taxpayers are subsidizing the hourly workers who often are not paid enough or not given enough hours to survive and they must turn to food stamps, etc. I and so many American taxpayers are DONE subsidizing the extremely wealthy ! PLEASE KEEP THIS REGULATION STRONG, INTACT, AND DONT" CAVE TO CORPORATE LOBBYISTS !

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.

PLEASE KEEP THIS REGULATION STRONG, INTACT, AND DONT" CAVE TO CORPORATE LOBBYISTS !

Sincerely,

KM Gorman