

Mort Walco  
Ashburn, VA  
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.

CEO's must recognize that employees respond to being well paid and appreciated for their efforts; treated fairly as an important member of the corporate team and being told the truth by their immediate supervisors, managers corporate officers and board members. That environment and conditions will raise the level of customer service and the loyalty and respect of their customers.

The best principle upon which to run a company successfully is based on the Common Sense of Management.

Sincerely,

Mort Walco