Linda Neuy Milwaukee, WI 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. 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.

To continue allowing CEOs to passively rake in obscene amounts of money, while salaried workers on their payrolls get so relatively little, is immoral. These CEOs greed will continueto be supported as they can hide behind the lack of transparency. A long overdue change is needed to correct this irrational difference in compensation. The health care issues in the USA will never be resolved until these pay disparities are made visible to everyone; and particularly those of us paying into the health care system with our insurance premiums. I stand with SumofUs on this important matter.

Thank you for your consideration of the above views and comments.

-- Linda Neuy, Milwaukee Wi

Sincerely,

Linda Neuy