

Kay Beams

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.

Resist corporate pressure and get corporations to publish information on their CEO pay. They shouldn't be so afraid of having this information made public. What have they got to hide? It seems that they have a lot to hide since they are fighting this provision like mad. Make the right call on corporate disclosure. Enact this provision of the Dodd-Frank Act on CEO compensation. It is about time to expose the huge pay gap and expose how the CEOs are getting rich off of underpaid staff.

Sincerely,

Kay Beams