

Gordon Kerr  
Winter Park, FL  
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 am an investor.

I strongly support the proposed regulation on pay ratio disclosure. I believe the public has the right to know this information, and we investors need to know about CEO-to-worker pay ratios. This would be very meaningful information to me as I judge company performance.

Sincerely,

Gordon Kerr