

Patricia Knudsen
Keyport, NJ
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 am a Goldman Sachs alumni. I was an Executive Assistant there and actually helped support the SEC which resided on my floor at 180 Maiden Lane, NYC! GS treated me well, as they did their other employees. Their people were hardworking, friendly and bright. This is no surprise, since GS has put together (not earned) massive wealth and can buy the brightest minds and anything else they desire. We the people helped create this destructive machine. The people are not evil. They are part of a machine careening out of control in my firsthand, Controllers environment opinion. We need the SEC to provide transparency on this and every other issue within the jurisdiction of the SEC.

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.

Sincerely,

Patricia Knudsen