

Jackie Goodman

Austin, TX

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 requiring publicly-traded companies to disclose CEO-to-median worker pay ratios. As income inequality reaches unprecedented heights, the public, which encompasses existing and potential customer/client consumers, investors and employees have the right to know which corporations' business plans, practices and policies fuel the yawning gap between rich and poor.

Disclosure of CEO-to-worker pay ratios are crucial for investors. This information is important to determine 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.

Conventional wisdom has always held, for instance, that charitable or non profit organizations with unjustifiably top heavy structures and expenditures are not good choices for charitable giving; that even in these matters, following effective and efficient business practices enhances desired goals and outcomes.

Such an imbalance in publicly-traded businesses would be an indicator regarding adherence to standard best business practices.

Sincerely,

Jackie Goodman