Mark Bularzik
Bolingbrook, IL
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 regulations to require publicly-traded companies to disclose CEO-to-median worker pay ratios. Given the ever-widening gap in income levels, it is important that the public and investors are able to know how large this gap is within individual publically-traded companies. For the public it is a matter of fundamental fairness; for investors it is a question of whether corporations are diverting resources to executives at the expense of long-term investments and workforce development.

Sincerely,

Mark Bularzik