Susan Cameron La Mirada, CA 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, like many other working people am an investor in the company where I work and other companies through my ESOP and retirement plans. Taken together, we ordinary workers hold vast amounts of stock in publicly-held companies, but since our investments are mostly aggregated through mutual funds, pension plans, and similar vehicles, we have little to no voice in corporate governance, compared with those who control large blocks of stock.

Rules requiring this kind of disclosure will help make it possible for worker-investors to begin having our interests represented at the highest levels of corporate governance.

This rule doesn't accomplish everything we worker/investors need to have a voice in corporate governance, but it is a start.

I strongly support regulations that would require publicly-traded companies to disclose CEO-to-median worker pay ratios.

Sincerely,

Susan Cameron