Rustom Jamadar San Diego, 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.

Please institute regulations that would require publicly-traded companies to disclose CEOto-median worker pay ratios. The corporate world is filled with CEOs and other executives who are paid millions even as their companies are faring very poorly financially and laying off people who actually do the work.

As an investor I want to know if there are fat cats in the executive rans skimming off the profits instead of sharing them with the shareholders or in building the company. The Pay ratio 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,

Rustom Jamadar