

Jim Frame
Davis, 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.

Regulations that require disclosure of CEO-to-median worker pay ratios are long overdue. They will provide stockholders and consumers alike with another metric for use in evaluating the extent to which a corporation treats its workforce fairly and the value stockholders receive for the CEO compensation they provide. The disclosures will be trivial to implement, so there will be no undue burden imposed upon the corporations as a result of the regulation. Please move forward with this rule change as quickly as possible. Thanks!

Sincerely,

Jim Frame