

Jim Zane

Albuquerque, NM

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.

We live in a time when we all know how much money athletes, actors and musicians make and we use that information to judge how well they are performing. As an investor, I want to know how much money the CEO is earning in the company I've placed money in. This helps me get an understanding whether my money has been wisely invested. That's why I strongly support regulations that would require publicly-traded companies to disclose CEO-to-median worker pay ratios.

Sincerely,

Jim Zane