

Josh Varga  
Chicago, 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.

As capitalists, we vote with our wallet. The more information we have the better. We deserve to know who is getting filthy rich off the labor of people who are barely scraping by.

Sincerely,

Josh Varga