

Gerald Rodman

Litchfield, ME

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.

CEO/Worker pay ratio information is critical to assess the financial health of publicly traded corporations. I strongly support "no loop hole" regulations that make this information available to the public.

Sincerely,

Gerald Rodman