

Frank Glass

  
OR

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.

I heartily, and gratefully, support the proposed regulations requiring publicly traded companies to disclose CEO-to-median-worker pay ratios. This is an idea whose time is overdue. Wearing my investor hat, I keenly desire to put my money only in companies which compensate their CEOs responsibly. Wearing my citizen hat, I applaud this step toward boardroom transparency.

Shining this kind of light is a public service, and a service to investors. Looting of public companies by their executives should absolutely be made less discreet in this way.

Thanks very much.

Sincerely,

Frank Glass