

Rochus Boerner
Tempe, AZ
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.

To the SEC:

I am pleased to hear that you have moved to require publicly traded companies to disclose their ratios of CEO to median worker pay.

I believe that the public and especially investors like myself (I have a 401k) have a critical need to know this information. I believe that excessive CEO pay is like cancer for the long-term health of a company.

I encourage you to stand firm against the predictable pressure that special interests will bring to bear on you to change or water down these new rules.

Thank you for receiving my comments.

Rochus Boerner
Tempe ,AZ 85282

Sincerely,

Rochus Boerner