

Lisa Mitten
Huntington, NY
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 strongly support regulations that would require publicly-traded companies to disclose CEO-to-median worker pay ratios. The growing disparity between the income of those at the top of large companies and those of the average worker is far too great. It is unfair and unsustainable. We need greater public attention on this issue, starting with data that illustrates how what the difference is.

It is most important that the CEO salary includes the value of stock options and other perks, not just raw salary.

Across the country, low wage workers (like those who work at Walmart, fast food restaurants, and other retail businesses) are unable to support themselves and their families. These companies - whose CEOs make astronomical sums of money - take unfair advantage of public welfare programs like SNAP, Medicaid, WIC, and welfare. The public trough the federal government is subsidizing those low wages and bolstering company profits.

Sincerely,

Lisa Mitten