

July 5, 2016

VIA EMAIL (rule-comments@sec.gov)

Mr. Brent J. Fields
Secretary
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-1090

**Re: Request for Extension of Comment Period Related to Proposed Rules on the
Modernization of Property Disclosures for Mining Registrants
Release Nos. 33-10098; 34-78086; File No. S7-10-16**

Dear Mr. Fields:

The National Stone, Sand and Gravel Association (the "Association") is the leading voice and advocate for the aggregates industry. We advance public policies that protect and expand the safe, environmentally responsible use of aggregates that build America's infrastructure and economy. The Association appreciates the efforts of the Commission to modernize certain property disclosures for mining registrants and values the opportunity to provide comments to the Proposing Release on behalf of our many publicly traded members.

As you know, the proposal covers a vast amount of material ranging from technical requirements to broad-based disclosure concepts that relate to fundamental aspects of periodic reporting by our member companies. It is 296 pages long and contains 129 primary questions. Most of these 129 primary questions contain additional, embedded sub-questions. Therefore, a party interested in responding to the questions posed in the Proposing Release must consider at least 450 unique inquiries.

If adopted, the proposed rules will represent a significant departure from a reporting regime that has existed for over 30 years and could pose a substantial burden to our member companies. The Association believes that the current 60-day comment period is simply inadequate for the task of providing thoughtful comments. Additional time is required to consider the legal, technical, economic and operational implications of the Proposing Release.

Accordingly, given the scope of the proposal and the significant consequences to our member companies and their investors resulting from any rulemaking based on the responses to the questions raised in the Proposing Release, the Association respectfully requests a 60-day extension of the deadline for submitting comments.

Thank you in advance for your attention to this request.

Sincerely,

