



August 12, 2015

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Office of the Secretary
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-1090

**Re: Concept Release: Possible Revisions to Audit Committee Disclosures;
File No. S7-13-15**

Dear Office of the Secretary:

The Center for Audit Quality (CAQ), an autonomous public policy organization dedicated to enhancing investor confidence and public trust in the global capital markets¹, commends the SEC for addressing the important topic of evaluating audit committee disclosures and appreciates the opportunity to provide comment. Given the importance of the issue, we respectfully request that the SEC consider extending the comment period for the Concept Release on Audit Committee Disclosures for an additional thirty days. We believe extending the comment period outside of the summer months will allow interested stakeholders the opportunity to provide feedback, particularly audit committees and investors. Thank you for your consideration.

Sincerely,

Cynthia M. Fornelli
Executive Director
Center for Audit Quality

cc:

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¹ Based in Washington, D.C., the CAQ is affiliated with the American Institute of Certified Public Accountants. The CAQ also fosters high quality performance by public company auditors, convenes and collaborates with other stakeholders to advance the discussion of critical issues requiring action and intervention, and advocates policies and standards that promote public company auditors' objectivity, effectiveness, and responsiveness to dynamic market conditions.