

## HEALTHCARE REALTY

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August 13, 2015

Attention: Secretary  
Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549-1090

Re: Release No. 33-9862; 34-75344; File No. S7-13-15  
Possible Revisions to Audit Committee Disclosures

Dear Secretary:

We, the members of the audit committee (the "Committee") of the board of directors of Healthcare Realty Trust Incorporated (NYSE:HR) (the "Company"), are writing in response to your request for comments regarding the Securities and Exchange Commission's recent Concept Release titled "*Possible Revisions to Audit Committee Disclosures*," File No. S7-13-15 (the "Release").

In our Company's twenty-two year history as a public company listed on the New York Stock Exchange, we have had no request from an investor or other stakeholder for additional information regarding the Committee. Further, there have been no questions regarding the auditors, the audit process, or the Committee's oversight of the external audit process. As all disclosure initiatives come with costs to the reporting company and its shareholders, we question the value of requiring any additional specific disclosures that, in our experience, are not of interest to investors. However, we believe that encouraging additional voluntary disclosures could provide those interested with a better understanding of the work performed by a company's audit committee.

In the Release and in various speeches and publications, the Securities and Exchange Commission (the "Commission") staff has commented on "disclosure overload" for both filers and users and the need to simplify and streamline disclosures in filings. We agree that disclosure overload is a problem that must be addressed. We believe required additional audit committee-related disclosures would add to the disclosure overload problem, and would thwart creative and helpful voluntary disclosure. In addition, we believe that such requirements would result in some disclosures that would not be applicable to our Company and would be meaningless to our investors.

We reviewed the Release and have discussed it as a Committee. In our discussions, we considered what additional information we might add to our Committee's disclosures that could possibly be of interest to investors. We believe the annual audit committee report included in the proxy statement is the principal source of audit committee-related disclosure and is where we would make additional voluntary disclosures.



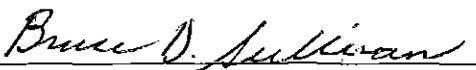
Voluntary disclosures that we, as a Committee, are considering adding in the future include:

- Expanding disclosures of the Committee's quarterly and annual review of the Company's financial statements, Forms 10-Q and 10-K, and the Earnings Press Release Form 8-K with the Company's Chief Financial Officer and Principal Accounting Officer;
- Expanding the disclosures of the Committee's discussions with the external auditor regarding details of audit and review work;
- The frequency with which the Committee meets in executive session with the external auditors (with no members of management present);
- The executive sessions that the Committee regularly has with key members of the management team including the CEO, CFO, Principal Accounting Officer, Internal Auditor, General Counsel, Corporate Counsel, and the officers responsible for Corporate Finance, Investments, Technology Services, Leasing, and Tax;
- The Committee's role in the oversight of the management of the Company's overall financial risk;
- The Committee's review process for approving the annual audit engagement letter and fees, staffing for the engagement, and audit plan;
- Expanding the disclosure of the Committee's role in oversight of the internal audit function; and
- The Committee's regular review of new accounting pronouncements with the Chief Financial Officer, Principal Accounting Officer, and the external auditors to assess applicability to and the effect on the Company.

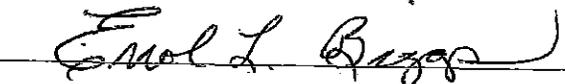
Regarding the Commission's concern over transparency, the answers to many of the questions posed in the Release and in the recent PCAOB's Supplemental Request for Comment regarding the naming of the audit partner are addressed in documents that are formally presented to the Committee, such as the audit engagement letter, audit planning document, and annual auditor required communications document. Filing or furnishing certain non-confidential portions of these documents would provide many of the disclosures identified in the Release, for those that are interested.

In summary, it is our opinion that the most appropriate course of action for the Commission would be to encourage voluntary audit committee disclosure with suggested areas of disclosure that the Commission believes would be helpful to those who are interested. This approach may avoid boilerplate disclosure and may help investors and other stakeholders assess the breadth of work conducted by audit committees.

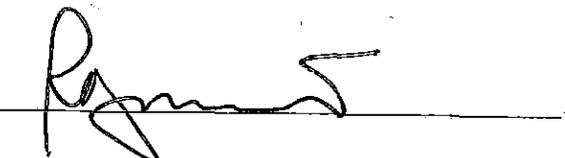
**Healthcare Realty Trust Incorporated  
Audit Committee Members:**



Bruce D. Sullivan, CPA



Errol L. Biggs, Ph.D



Roger O. West, CPA