



August 20, 2015

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

**RE: Concept Release No. 33-9862, File No. S7-13-15 – Possible Revisions to Audit Committee Disclosures**

Dear Office of the Secretary:

WeiserMazars LLP commends the SEC for addressing the important topic of evaluating audit committee disclosures and appreciates the opportunity to provide comment. Given the importance and relevance of this matter, we respectfully request the SEC consider extending the comment period for the Concept Release for an additional thirty days. We believe extending the comment period during this time will allow us the opportunity to provide appropriate feedback. Thank you for your consideration.

Please direct any questions to Wendy B. Stevens, Partner-in-Charge, Quality Assurance, at [REDACTED] or email [REDACTED].

Very truly yours,

A handwritten signature in cursive script that reads 'WeiserMazars LLP'.

WeiserMazars LLP

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