



August 26, 2015

Office of the Secretary
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090

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

Dear Office of the Secretary:

Domino's Pizza, Inc. ("Domino's") appreciates the opportunity to comment on the Commission's Concept Release (the "Release") entitled Possible Revisions to Audit Committee Disclosures (Release No. 33-9862; 34-75344, File Number S7-13-15) issued July 1, 2015.

Domino's strongly supports the objectives of full and fair disclosure and the concept of vigorous audit committee oversight of independent auditors identified in the Release. However, Domino's also believes that the existing proxy disclosure requirements effectively capture the information that would be important to investors in understanding a company's approach to oversight of its independent auditor. The lack of any shareholder requests for additional information or disclosure regarding audit committee oversight of our independent auditors since becoming a public company in 2004 further validates our view that investors are not seeking additional disclosure on this topic. As our shareholders have not asked for additional information on this topic, we believe adding additional prescriptive disclosures to the proxy statement, which is already a long and complicated document, will only result in fewer shareholders reviewing the full information included in the document. Further, requiring these disclosures will add incremental cost and time to the preparation of the proxy statement, which is a process that already requires a significant investment by all parties involved, with no clear evidence that the goals of the Release will be achieved. Based on the foregoing, Domino's does not support adding additional disclosure requirements on this topic to the proxy rules. Instead Domino's would encourage the Commission to support voluntary additional disclosures, to the extent necessary based on a company's particular facts and circumstances, that will promote the objective of providing shareholders with helpful information to assess the effectiveness of a company's audit committee.

Sincerely,

DOMINO'S PIZZA, INC.

Kenneth B. Rollin
Executive Vice President and General Counsel