



September 2, 2015

Office of the Secretary
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-0609

Via e-mail (rule-comments@sec.gov)

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

Dear Office of the Secretary:

I am Chair of the Audit Committee (the “Committee”) of the Board of Directors of CoreLogic, Inc., a \$3.5 billion NYSE-listed provider of property information, analytics and data-enabled services. The Committee has reviewed the Commission’s Concept Release entitled “Possible Revisions to Audit Committee Disclosures” and has charged me with sharing our comments and concerns with the Commission.

The Committee strongly supports the Commission’s objectives of promoting effective and independent audit committees. However, we respectfully submit that the existing proxy disclosure requirements, encompassing the audit committee report, the information on the scope and fees paid to the auditor and governance information covering the role of the audit committee and meeting cadence, adequately capture the information that is important to investors and their understanding of our approach to oversight of the auditor.

To our knowledge, no investor or stockholder has ever requested additional information or disclosure regarding the Committee’s oversight of our auditor in any call, conference or other venue. As a result, we do not see a compelling need to mandate lengthy additional audit committee-related disclosures in our filings.

We also share the Commission’s concern regarding “disclosure overload” and support the emphasis on streamlining and simplifying disclosures. We believe that requiring additional audit committee-related disclosures, in particular at the level covered in the Release, would significantly add to the disclosure overload problem while adding no benefit to investors. Individual company differences require each audit committee to manage the processes of overseeing, appointing or selecting and evaluating the auditor in a unique and customized manner that is not easily translated into a template or questionnaire. In addition, adopting the additional disclosure requirements could divert an audit committee’s focus away from its oversight role and force it to instead focus on “checking the box” to satisfy the significant additional burden of disclosure.

Rather than a prescriptive, rules-based, one-size-fits-all approach to audit committee disclosures, we believe the Commission should instead consider a principles-based approach that informs

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audit committees of the various types of information that may be useful for investors under various circumstances. This could enable audit committees to then make informed, company-specific decisions of what additional information would be truly informative and beneficial to stockholders in a particular report. We believe this sort of principles-based guidance works well in the MD&A context, allowing for different issuers to use their judgment as to what is relevant to their investors.

Based on the foregoing, the Committee does not support adopting additional requirements for audit committee report disclosures on auditor oversight. Instead, we respectfully encourage the Commission to support (but not require) additional voluntary disclosures, to the extent that a company and its board of directors determine it is necessary or appropriate based on the company's particular facts and circumstances. We believe this will help promote the objective of providing investors with useful information to assess the audit committee and its effectiveness while not creating more ineffective boilerplate language in a company's filings.

Sincerely,

CoreLogic Audit Committee

A handwritten signature in blue ink that reads "David F. Walker". The signature is written in a cursive style with a large initial "D".

David F. Walker, Chairman