



1 North Brentwood Boulevard
15th Floor
St. Louis, Missouri 63105

Phone: 314.854.8000
Fax: 314.854.8003

www.belden.com

September 2, 2015

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

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

Dear Office of the Secretary:

On behalf of the members of the audit committee (the Committee) of the board of directors of Belden Inc. (the Company), I am 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.

Since I joined the Committee, in May, 2010 I cannot recall one request from an investor or other stakeholder for additional information regarding how the Committee executes its responsibilities of overseeing the audit. If the Company's investors or other stakeholders desired more information on this matter, we believe that they would have requested it from us. We believe our annual audit committee report included in the Company's proxy statement and the Audit Committee Charter, which can be found on the Company's website, provide sufficient information for the Company's investors and other stakeholders to gain an understanding of our responsibilities and our execution of them. We question the value of requiring additional specific disclosures when our current disclosures, based on our experience, are adequate. We believe it is more effective to continue with voluntary disclosures. There is a risk that requiring additional specific disclosures will result in generic, boilerplate disclosures that are included to satisfy a requirement rather than to provide information that is useful and of interest to the Company's investors and other stakeholders. We will continue to evaluate our particular facts and circumstances to ensure that the disclosures in our annual audit committee report provide sufficient information to the Company's investors and other stakeholders to help them understand how we execute our responsibilities.

Sincerely,

George E. Minnich

Audit Committee Chairman, Belden Inc