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September 8, 2015

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

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

Dear Office of the Secretary:

The Canadian Bankers Association¹ ("CBA") appreciates the opportunity to comment on the Concept Release – Possible Revisions to Audit Committee Disclosures. Given the importance of this topic, we respectfully request the SEC consider extending the comment period for an additional thirty days. We believe extending the comment period will allow us the opportunity for thoughtful review and consideration in order to provide appropriate feedback.

Thank you for your attention to this matter and for considering our request.

Sincerely,



¹ The Canadian Bankers Association works on behalf of 60 domestic banks, foreign bank subsidiaries and foreign bank branches operating in Canada and their 280,000 employees. The CBA advocates for effective public policies that contribute to a sound, successful banking system that benefits Canadians and Canada's economy. The Association also promotes financial literacy to help Canadians make informed financial decisions and works with banks and law enforcement to help protect customers against financial crime and promote fraud awareness. www.cba.ca.