



American
Bankers
Association

Building Success. Together.

Michael L. Gullette
Vice President – Accounting and Financial Management



August 6, 2015

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

Via website submission: rule-comments@sec.gov

Re: Extension for File Number S7-13-15 *Possible Revisions to Audit Committee Disclosures*

To Whom It May Concern:

The American Bankers Association (ABA¹) appreciates the opportunity to comment on the Concept Release – *Possible Revisions to Audit Committee Disclosures* (CR). However, due to the timing of the release of the CR, we respectfully request the comment period be extended from September 8 to October 15, 2015. The CR addresses topics that require input from not only accountants and audit committee members, but other areas, including investor relations and legal. With the comment period lying primarily within the months when vacations take place, it is difficult for many companies and ABA to coordinate a thoughtful response. With this in mind, we believe additional time is needed so the deliberations of Commission can be conducted with all due diligence and efficiency.

Thank you for your attention to this matter and for considering our request. Please feel free to contact me ([REDACTED]; [REDACTED]) if you would like to discuss this further.

Sincerely,

A handwritten signature in black ink that reads "Michael L. Gullette".

Michael L. Gullette

¹ The American Bankers Association represents banks of all sizes and charters and is the voice for the nation's \$14 trillion banking industry and its two million employees.