



August 24, 2016

Brent J. Fields, Secretary
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090

File No. S7-15-16
Proposed Rule: Disclosure Update and Simplification

Dear Mr. Fields:

The American Gas Association requests an extension of the comment deadline for the Securities and Exchange Commission's (Commission) Proposed Rule, *Disclosure Update and Simplification*, File No. S7-15-16 to at least ninety days.

The American Gas Association, founded in 1918, represents more than 200 local energy companies that deliver clean natural gas throughout the United States. There are more than 72 million residential, commercial and industrial natural gas customers in the U.S., of which 95 percent — just under 69 million customers — receive their gas from AGA members. AGA is an advocate for natural gas utility companies and their customers and provides a broad range of programs and services for member natural gas pipelines, marketers, gatherers, international natural gas companies and industry associates. Today, natural gas meets more than one-fourth of the United States' energy needs.

AGA and its members have reviewed the Proposed Rule and many aspects of the proposal will impact our members. However, due to number of proposed changes, we respectfully request the Commission extend the comment period for this proposal to at least ninety days in order for our industry to thoroughly review and provide you with thoughtful comments.

AGA appreciates the opportunity to comment on this important proposal and your consideration of our request for an extension of the comment period.

Very truly yours,
/s/ Patrick Migliaccio

Patrick Migliaccio
Chairman, American Gas Association Accounting Advisory Council
Senior Vice President & Chief Financial Officer, New Jersey Resources