



VANDERBILT UNIVERSITY  
OWEN GRADUATE SCHOOL OF MANAGEMENT

August 17, 2015

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

re. Concept Release on Audit Committee Disclosure, File Number S7-13-15

Secretary:

The Auditing Standards Committee of the Auditing Section of the American Accounting Association commends the SEC for taking on the important topic of evaluating audit committee disclosures. Given the importance of the issue, we respectfully request that the SEC consider extending the comment period for the Concept Release on Audit Committee Disclosures. We believe extending the comment period an additional 30 days and outside of the summer months will allow for more thoughtful feedback from a variety of interested parties, including faculty returning to campus for the academic year.

Thank you for your consideration.

Sincerely,

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