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COMMITTEE ON CORPORATE REPORTING

September 4, 2015

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

**Re: Concept Release: Possible Revisions to Audit Committee Disclosures;
File Number S7-13-15**

To whom it may concern:

Financial Executives International (FEI) is a leading international organization of 10,000 members, including Chief Financial Officers, Controllers, Treasurers, Tax Executives and other senior-level financial executives. FEI's technical Committee on Corporate Reporting (CCR) reviews and responds to research studies, statements, pronouncements, pending legislation, proposals and other documents issued by domestic and international agencies and organizations.

CCR appreciates the opportunity to comment on the SEC's Concept Release on *Possible Revisions to Audit Committee Disclosures (Release No. 33-9862; 34-75344; File No. S7-13-15)*. We note that comments were requested to be submitted on or before 60 days after publication in the Federal Register, which we understand to be September 8th. Unfortunately, most of our members are not available. July is typically spent on quarterly reporting obligations and August is frequently used for vacations that are scheduled in advance; therefore, leaving relatively little time to focus on the Concept Release.

In order to ensure that companies and their audit committees are able to devote the appropriate amount of attention to this important topic, we respectfully request a 30 day extension on behalf of our members.

Please feel free to reach me at [REDACTED] if you would like to discuss our request. Thank you for your consideration. Your attention on this matter is greatly appreciated.

Sincerely,

Richard D. Levy

Richard D. Levy
Chair, Committee on Corporate Reporting
Financial Executives International