

July 7, 2015

rule-comments@sec.gov.  
U.S. Securities Exchange Commission  
100 F Street, NE  
Washington, DC 20549

**Re: Number S7-13-15**

Dear Commissioners:

Disclosures for auditor relationships, for audit committee members and their audit relationships and for audit committee meetings should be enhanced to include the following annual disclosures:

1. Year relationship with audit firm began as auditor
2. Name of lead audit partner and of any engagement or support partner to the engagement who have participated for more than 10% of their billable hours in the prior year in that firm's audit billings
3. Year audit and engagement or support partners first began working on audit account
4. Statement by the auditor of the amount of fees for the account as a percentage of total audit fees only for the audit firm
5. For outside audit committee members, disclosure of any related audit firm relationship from that individual's current or prior officer capacities including the name of the firm that was principal auditor, and the name of the lead audit partner of that outside firm relationship as well as the names of any support or engagement support partner who have participated in the prior year in that firm's audit billings.
  - a. For avoidance of doubt about the nature of the audit firm relationship to the outside audit committee member, disclosures should include any firm employing that individual or any firm that the individual was a principal in for the most recent ten years for that individual.
6. Statement of areas of annual review including specific mentions of areas of tested
7. Statement of areas of specific review that had not been performed in prior two years
8. Statement of controls assessment reviews

Sincerely,

