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September 25, 2015

Office of the Secretary
Public Company Accounting Oversight Board
1666 K Street, N.W.
Washington, DC 20006-2803

**Re: PCAOB Rulemaking Docket Matter No. 041
Concept Release on Audit Quality Indicators**

Dear Office of the Secretary:

On behalf of the members of the audit committee (the Committee) of the board of directors of Belden Inc. (the Company), I am writing in response to your request for comments regarding the Public Company Accounting Oversight Board's (the PCAOB) recent Concept Release on Audit Quality Indicators, PCAOB Release No. 2015-005 (the Release).

The Release's, stated goal of the audit quality indicators project is "to improve the ability of persons to evaluate the quality of audits in which they are involved or on which they rely and to enhance discussions among interested parties." We agree with the importance of that goal and continuously strive to improve the execution of our responsibilities of overseeing the audit. We believe that an open and honest discussion about audit quality is required for us to be able to adequately evaluate the auditor and the audit process. We currently discuss or evaluate substantially all of the audit quality indicators listed in the Release with our auditors. Those indicators are also part of the process we utilize when selecting the Company's auditor and asking shareholders to ratify our selection. We will incorporate those few indicators we have not considered in the past in our future deliberations.

Evaluating audit quality is one of our most important responsibilities as a Committee. However, we do not believe it is necessary or valuable to publicly disclose data on audit quality indicators or on our discussions and evaluations of them. We support the PCAOB's efforts to publicize and encourage the use of audit quality indicators. That will go a long way towards their incorporation into many audit committee discussions and evaluations without adding the requirement to disclose the many details and metrics that go into those deliberations. Therefore, we do not recommend requiring disclosures about the audit quality indicators listed in the Release. If the Company's investors or other stakeholders were to desire more information about our assessment of audit quality, we encourage them to contact us.

Sincerely,



George E. Minnich

Audit Committee Chairman, Belden Inc