

January 27, 2016



Chair Mary Jo White
U.S. Securities and Exchange Commission
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RE: EDGAR Renderer 3.3.0.814 and potential implementation of inline XBRL

Dear Chair White:

The XBRL US Data Quality Committee (DQC) is pleased to provide feedback to the Securities and Exchange Commission (SEC) regarding changes to validation and rendering of XBRL exhibits during the EDGAR submission process, and the potential implementation of inline XBRL (iXBRL) for XBRL exhibits. We commend the efforts of the SEC to continually update and improve the XBRL submission process, and to merge what was previously a separate exhibit into a single filing.

The DQC operates as a committee under XBRL US, which is a nonprofit, member organization with a mission to improve the efficiency and quality of reporting in the US by promoting the adoption of business reporting standards. The mission of the DQC is to develop freely available guidance and validation rules to eliminate inconsistencies and errors in XBRL data, improving the accuracy of filings and facilitating automated analysis of financial information. Members of the DQC represent XBRL service providers, data aggregators, analysts, the accounting profession, and academia.

EDGAR Update Process

Service providers incorporate the EDGAR open source rendering code into their products to support the preparation of compliant XBRL data exhibits. In the two most recent EDGAR releases (i.e., 15.3 and 15.4), the code was implemented without sufficient review and comment from the public. In order to fully understand the validation messages for potential errors and warnings a public review and comment period for providers to implement and test the code, would be very useful in order to avoid confusion and consternation amongst filers and providers.

We recommend, as a starting point, the SEC consider obtaining input through a public review and comment process for any changes to the EDGAR process related to XBRL, including but not limited to proposed code changes and technical updates (with appropriate documentation and test cases), and incorporate the input, as appropriate, prior to release of the final code. A public review and comment period of say 90 days would allow for a more transparent process and would enable the market to be better equipped to handle the changes to the software, enabling a smooth transition and easier adoption of the changes.

Inline XBRL

We understand that the SEC staff is developing recommendations for the Commission's consideration to allow filers to submit XBRL data inline as part of their core filings, rather than filing XBRL data in an exhibit. We believe that the use of iXBRL in the filing preparation process will contribute to improvement in data quality and will also allow for a better user experience.

We are confident that XBRL service providers, preparers, data aggregators, analysts, investors and auditors will have questions and comments about how iXBRL is implemented. We strongly encourage the staff to seek input through a public review and comment process before the implementation of iXBRL to ensure that the requirements can be readily adopted by the market. The review and comment process should also provide an opportunity to test the proposed implementation with appropriate documentation and test cases. This would be important regardless of whether the initial implementation is voluntary or mandatory. Moreover, staff discussions with the software vendor community on the proposed inline requirements might also help to ensure compliance with such requirements in a timely, accurate and consistent manner.

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On behalf of the DQC, thank you for the opportunity to provide feedback. If you have any questions regarding the comments provided in this letter, please contact Mike Starr, mike.starr@workiva.com.

Sincerely,



J.W. Mike Starr
Chair, XBRL US Data Quality Committee

cc: Michael S. Piwowar, Commissioner
Kara M. Stein, Commissioner
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