February 16, 2016

Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549-1090

RE: File Number S7-25-15

Dear Secretary:

The XBRL US Data Quality Committee (DQC) is pleased to comment on the Securities and Exchange Commission's (SEC) Proposed Rule on Disclosure of Payments by Resource Extraction Issuers (proposed rule). We commend the efforts of the SEC in proposing a rule that will require resource extraction issuers to submit payment disclosure information in XBRL format. We agree that this proposed rule will support transparency of payments made by these issuers.

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.

Question 60
XBRL is the most suitable format for this disclosure
The SEC's proposed rule requires that resource extraction issuers submit payment information in an exhibit formatted in XBRL. By submitting information in a structured data format, users will benefit by accessing more accurate information and by reducing the manual effort to access and analyze the information which enables a more automated process. The DQC supports the use of XBRL and we believe that it would benefit issuers and users of the information by promoting consistency and standardization of the information and increasing the usability of payment disclosures.

XBRL is a global standard used to report business information in many jurisdictions around the world. The SEC currently uses XBRL for various reporting streams. Issuers and users will be able to leverage existing tools and knowledge in order to reduce the costs to comply with this new XBRL requirement. When implementing a new XBRL process, there are some important points to consider before implementation that would enable the market to be better equipped to handle the changes and will enable a smooth transition and easier adoption of the requirements. We explain these points further in this letter below.

Robust validation necessary
XBRL allows for files to be validated not only to ascertain that the technical structure of the files are valid, but also that the content of the data complies with certain rules. XBRL specification validation software checks that the files comply with technical rules of XBRL. This ensures that

XBRL submissions are able to function and be readable by other XBRL enabled software. Business rules should also be created to check the content of the data and to test whether required information is reported, calculations are correct, and that the data is accurate. We recommend that upon implementation, the EDGAR system incorporates robust validation of the data submitted in the XBRL exhibits for both technical structure as well as content. This will ensure that the information provided to users is accurate and reliable.

Public review of taxonomy
Implementing XBRL for the reporting of business information requires the development of a taxonomy to be used for the reporting application. All stakeholders in the reporting process should be involved in the review of the taxonomy. This group should include both likely users and preparers of the XBRL data. This is important because during the review process, stakeholders can determine if the resulting data will meet their needs. We encourage the staff to seek input through a public review and comment process on the draft taxonomy to be used for the submission of the required information under the proposed rule prior to implementing the reporting requirements.

Rendering
The proposed rule requires payment information to be submitted as an XBRL exhibit to Form SD. To the extent the SEC believes it useful, the staff may consider publishing this data as a set of CSV files to simplify automated analysis for some users similar to the existing CSV files for XBRL financial data. Rendering the data in HTML format does not support automated analysis. Further, the SEC should consider whether allowing or requiring the exhibit in inline XBRL improves the usability of the data, or merely adds an additional burden on filers to convert their data to HTML as well as XBRL.

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 StarrChair,
XBRL US Data Quality Committee

Campbell Pryde
CEO, XBRL US, Inc.