January xx, 2016

Securities and Exchange Commission

100 F Street, NE

Washington, D.C. 20549-1090

RE: EDGAR Renderer 3.3.0.814 and potential implementation of inline XBRL

Dear Secretary:

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 financial statement filings under XBRL filing requirements. 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 so that XBRL exhibits are now validated and rendered before the filing is accepted in EDGAR.

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 in order to enable automated analysis of financial information. Members of the DQC represent XBRL service providers, data aggregators, analysts, the accounting profession, and academia.

Providers incorporate EDGAR rendering code into their products to support compliant XBRL data exhibits. In the two most recent EDGAR releases (i.e., 15.3 and 15.4), the code was implemented without sufficient public communication. In the case of the 15.3 release, there was no documentation available for the release, which was necessary to understand the potential errors and warnings or to test the code. This caused unnecessary confusion and consternation amongst filers and providers.

In order to avoid future confusion, we recommend that the SEC consider obtaining input through public exposure of any changes to the EDGAR process, 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. This would allow for a more transparent process and would enable the market to be better equipped to handle the changes to the software and will enable a smooth transition and easier adoption of the changes.

We understand that the SEC plans to allow the use of iXBRL for financial statement filings in the near future. We are confident that different stakeholders will have questions and comments depending on how iXBRL is implemented. We strongly encourage the staff to seek input through a public review and comment process before the implementation of iXBRL. This would be important regardless of whether the initial implementation is voluntary. We are especially concerned that unless there is a public comment process, there could be irreparable damage to the public perception of XBRL due to preventable issues that would likely occur without market input or testing of the implementation of iXBRL. Although we believe that the use of iXBRL in the filing preparation process will improve data quality and would also allow for a better user experience, the staff should give appropriate consideration to the issues and concerns of the different stakeholders related to iXBRL implementation.

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](mailto:mike.starr@workiva.com).

Sincerely,

Mike Starr

Chair, XBRL US Data Quality Committee