



Pfizer Inc
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September 10, 2015

XBRL US Inc. - Data Quality Committee
Attn. Mr. M. Starr
Chair of the Data Quality Committee
1455 Pennsylvania Avenue
NW 10th Floor
Washington, DC 20004

Subject: Public Exposure of Guidance and Validation Rules – XBRL US , Data Quality Committee

Dear Mr. Starr,

Pfizer Inc. is a research-based, global biopharmaceutical company headquartered in New York and a large accelerated SEC filer. We discover, develop, manufacture and market leading medicines and vaccines, as well as many of the world's best-known consumer healthcare products. In 2014, we reported revenues of \$50 billion and total assets of \$169 billion.

Pfizer supports the intent underlying the XBRL US, Data Quality Committee's initiative; that is, to develop guidance and validation rules that can prevent or detect inconsistencies or errors in XBRL data filed with the SEC. As we explain more fully in the responses to the Public Exposure of Guidance and Validation Rules, we believe the proposed guidance and validation rules potentially achieve that goal. We also express our general concerns regarding the suggested implementation of the proposed rules.

We have provided our comments using the comments feature on the XBRL US Inc. website, but given the importance of this initiative, we also wanted to provide a formal letter to ensure that all our comments are received in their entirety.

General Comments

- Disclosure Quality – We are concerned that certain recommended guidance and validation rules may result in less accurate disclosures. For example, certain amounts in our consolidated financial statements and associated notes may not add due to rounding and we disclose this prominently. Percentages have been calculated using unrounded amounts. We believe this is the most accurate disclosure as we do not adjust ("plug") accurate amounts (full precision) for rounded numbers (less than full precision) to foot and cross-foot. Some of the rules recommended by the Committee require rounded numbers to foot and cross-foot. This can only be accomplished in practice by adjusting ("plugging") the rounded numbers; thus, deviating from a more accurate disclosure. We recommend that the Committee reconsider, where applicable, the proposed guidance and validation rules and make sure that the rules always allow for a most accurate disclosure on the consolidated financial statements and associated notes without any of the recommended validation rules generating a false exception.
- Preparer Representation on the Data Quality Committee – We recognize that the recommended rules affect us as a large accelerated SEC filer as well as other SEC filers. However, we conclude from your Members list and the August 26 Data Quality Meeting that representation of SEC filers is missing. Because of the importance of this initiative, we strongly suggest that the Data Quality Committee include members of the preparer community and, in fact, we would be interested in becoming a member of the Committee to make sure that the filers' SEC filing expertise, opinion and practical experience is taken into consideration when drafting proposed guidance and validation rules for public exposure and review.

- XBRL Linkbases – We noticed that the Data Quality Committee does not refer to existing XBRL linkbases for implementing the proposed validation rules, such as the Calculation linkbase and the Formula linkbase. We believe that new rules should be implemented using the existing XBRL linkbases for which specifications are already available. We would oppose including validation rules in a different environment than the Calculation linkbase and the Formula linkbase especially since the capabilities of the Formula linkbase have not yet been exhausted within the US GAAP Taxonomy. We urge the Committee to comply with these existing specifications.
- XBRL Processing Engines – The Data Quality Committee refers to Arelle as an XBRL processor to create a deployment environment. Arelle is one of the XBRL processing engines available to filers. We request that the Committee lists the technical specifications for XBRL engines to process the recommended rules.

Please also see our responses to the following proposed rules:

Element Values Are Equal

The rule us-gaap:Assets fact value is equal to us-gaap:LiabilitiesAndStockholdersEquity fact value within the same concept is implemented in the Calculation linkbase. Differences can occur due to rounding. An accurate filing is based on full precision without adjusting (“plugging”) rounded amounts. The current rule does not fully support the most accurate disclosure of amounts. We believe that the proposed guidance and validation rule needs to be revisited such that it supports the most accurate disclosure without generating a false calculation exception.

Document Period End Date Context

We agree with the feedback and recommendation to verify that the endDate of the context of dei_DocumentPeriodEndDate and balance sheet date are consistent.

We appreciate the opportunity to provide our comments on the proposed guidance and validation rules. We would be happy to discuss our comments with you further or to meet with you if it would be helpful.

Sincerely,



Ernst Zwickler
Pfizer External Reporting

cc: Loretta V. Cangialosi
Senior Vice President and Controller

Gina Weaver
Assistant Controller

Dena Molinaro
Director External Reporting

cc: Louis Matherne
FASB Chief of Taxonomy Development