DQC\_0001 **Axis with Inappropriate Members**

Currently the Currency [Axis] allows extended members: OtherCurrencyMember, NonUSDollarMember, SICAD1Member, and SICAD2Member.

Please also add the following extensions:

* CENCOEX
* SICAD
* SIMADI
* DIPRO
* DICOM

Example:

ABBOTT LABORATORIES **CIK**#: 06/30/2016 10-Q

Since January 2010, Venezuela has been designated as a highly inflationary economy under U.S. GAAP.  In 2014 and 2015, the government of Venezuela operated multiple mechanisms to exchange bolivars into U.S. dollars. These mechanisms included the CENCOEX, SICAD, and SIMADI rates, which stood at 6.3, 13.5, and approximately 200, respectively, at December 31, 2015. In 2015, Abbott continued to use the CENCOEX rate of 6.3 Venezuelan bolivars to the U.S. dollar to report the results, financial position, and cash flows related to its operations in Venezuela since Abbott continued to qualify for this exchange rate to pay for the import of various products into Venezuela.

On February 17, 2016, the Venezuelan government announced that the three-tier exchange rate system would be reduced to two rates renamed the DIPRO and DICOM rates.  The DIPRO rate is the official rate for food and medicine imports and was adjusted from 6.3 to 10 bolivars per U.S. dollar.  The DICOM rate is a floating market rate published daily by the Venezuelan central bank, which at the end of the first quarter of 2016 was approximately 263 bolivars per U.S. dollar.  As a result of decreasing government approvals to convert bolivars to U.S. dollars to pay for intercompany accounts, as well as the accelerating deterioration of economic conditions in the country, Abbott concluded that it was appropriate to move to the DICOM rate at the end of the first quarter of 2016.  As a result, Abbott recorded a foreign currency loss of $477 million in the first quarter of 2016 to revalue its net monetary assets in Venezuela.  Abbott is continuing to use the DICOM rate to report the results of operations and to remeasure net monetary assets for Venezuela at the end of each quarter.  As of June 30, 2016, Abbott’s Venezuelan operations represented approximately 0.1% of Abbott’s consolidated assets and any additional foreign currency losses related to Venezuela are not expected to be material.