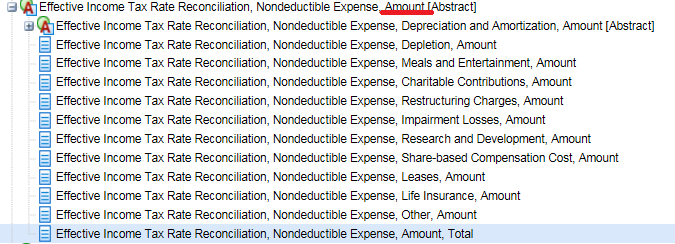
**DQC\_0013 Negative Values with Dependence:**

Consider removing element us-gaap\_EffectiveIncomeTaxRateReconciliationNondeductibleExpense from this rule.

DQC\_0015 does not include the element: us-gaap\_IncomeTaxReconciliationNondeductibleExpense (monetary element) because not all the components of this element are subject to DQC\_0015. For example, the component IncomeTaxReconciliationNondeductibleExpenseShareBasedCompensationCost often includes reversal and thus a negative value is allowed.



We believe the same methodology should be applied to the “percent” type element.

Example: Wesco Aircraft Holdings, Inc. CIK#: [0001378718](https://www.sec.gov/cgi-bin/browse-edgar?action=getcompany&CIK=0001378718&owner=exclude&count=40) 09/30/2015 10-K

