



August 28, 2020

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David Bottom
Director/Chief Information Officer
Securities and Exchange Commission
c/o Cynthia Roscoe
100 F Street, NE
Washington, DC 20549

Dear Mr. Bottom:

RE: Extension of Data Collection of Form 6-K

Thank you for the opportunity to provide input to the Extension of Data Collection of Form 6-K. XBRL US is a nonprofit standards organization, with a mission to improve the efficiency and quality of reporting in the U.S. by promoting the adoption of business reporting standards. XBRL US is a jurisdiction of XBRL International, the nonprofit consortium responsible for developing and maintaining the technical specification for XBRL (a free and open data standard widely used around the world for reporting by public and private companies, as well as government agencies). Our members include accounting firms, public companies, software, data and service providers, as well as other nonprofits and standards organizations.

Form 6-K is used by foreign private issuers to provide information that is required to be made public in its home country. It is similar in use to the Form 8-K which is a current report filed by U.S. based issuers to report major events that should be made known to shareholders.

On March 20, 2019, the Securities and Exchange Commission finalized its rule, *FAST Act Modernization and Simplification of Regulation S-K*. This rule requires the use of Inline XBRL for certain facts reported on the cover pages of Form 10-K, Form 10-Q, Form 8-K, Form 20-F, and Form 40-F. The objective of the rule is to enhance investor's use of structured data to identify, count, sort, compare, and analyze registrants and their disclosures. The rule implementation phased in these requirements for issuers. Large accelerated filers began filing their cover pages in Inline XBRL starting with their first fiscal period ending on or after June 15, 2019; accelerated filers with their first fiscal period ending on or after June 15, 2020; and all other filers (including foreign private issuers) with their first fiscal period ending on or after June 15, 2021.

At the time the FAST Act rule was finalized, we encouraged the Commission to require cover page tagging for the Form 6-K as well. We continue to support this recommendation as investors need access to all corporate data defined and structured, and therefore accessible, in the same

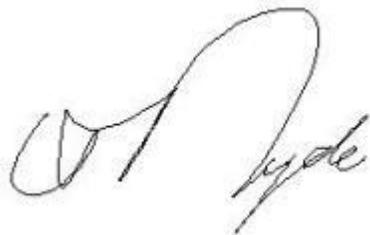
fashion. Providing US based corporate registrant data in structured, more timely format; and providing foreign private issuer data in unstructured HTML or text format, limits the usability of all data, and puts foreign private issuers at a disadvantage. It also increases the cost of analyzing registrant data as one data extraction and analysis method must be used for US based registrants and a separate method must be used for foreign private issuers.

This request for extension of Form 6-K data collection is an appropriate time to take up this issue again. Foreign private issuers will be moving to Inline XBRL in June 2021. We strongly encourage the Commission to require the XBRL tagging of the Form 6-K cover page at that time as well.

We value the opportunity to comment on the data collection for Form 6-K. Please feel free to contact me if you have any follow up questions or would like to discuss. I can be reached at (917) 582 - 6159 or campbell.pryde@xbrl.us.

Sincerely,

Regards,

A handwritten signature in black ink, appearing to read 'Campbell Pryde', written in a cursive style.

Campbell Pryde,
President and CEO