

July 27, 2022



1211 Avenue of the Americas
19th Floor
New York, NY 10036
Phone: (202) 448-1985
Fax: (866) 516-6923

Louis Matherne
Chief of Taxonomy Development
Financial Accounting Standards Board
401 Merritt 7
PO Box 5116
Norfolk, CT 06856-5116

Dear Mr. Matherne,

RE: Proposed Q3 Supplemental GAAP Taxonomy, File Reference No 2022-600

Thank you for the opportunity to comment on the Proposed Q3 Supplemental GAAP Taxonomy. 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.

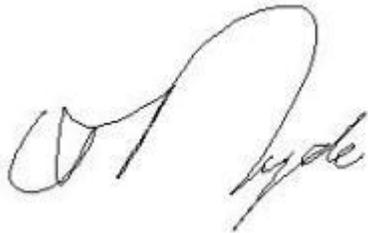
We convened a group of XBRL US member organizations, primarily filing agents and tool providers that work with SEC filer registrants, to gather input on the taxonomy draft. Together, we make the following suggestions which could improve the efficiency of the roll-out of the proposed taxonomy, and help filers and their providers generate more consistently prepared XBRL instance documents:

- As proposed, the taxonomy is provided as schema only, requiring registrants and their providers to develop their own references, presentations, and labels for the linkbases. It would be helpful if the FASB could make linkbases available in addition to the schemas. In lieu of the linkbases, it would also be helpful to provide guidance on the creation of these linkbases. For example, the FASB could provide suggested presentations based on what is in the TORCS taxonomy development system. Ideally, a full taxonomy package would be made available.
- When finalized, we ask the FASB to provide information clarifying the appropriate mechanics for importing the Q3 2022 Supplemental Taxonomy during this interim period. For example, should filers and providers use a different prefix for concepts reported using the Supplemental Taxonomy? Subsequently, when filings are prepared using the 2023 Taxonomy, our assumption is that these concepts will need to be swapped out for finalized elements in the 2023 US GAAP Taxonomy. Clarification around expectations for this process would assist registrants and filers to more consistently prepare their XBRL instances.

- We understand that an implementation guide is being prepared with a target completion date of September. Given the August 1 first compliance date, we ask that the guidance be made available as early as possible.

We would be happy to answer any questions related to our comment letter or to discuss this further. I can be contacted at (917) 582 - 6159 or campbell.pryde@xbrl.us.

Respectfully,

A handwritten signature in black ink, appearing to read "Campbell Pryde". The signature is fluid and cursive, with the first name "Campbell" written in a larger, more prominent script than the last name "Pryde".

Campbell Pryde,
President and CEO