



March 6, 2018

Mr. Brent, Secretary
U.S. Securities & Exchange Commission
100 F Street N.E.
Washington, DC 20549

File Reference No. S7-03-17

Re: SEC Release No. 33-10323, 34-80133, Inline XBRL Filing of Tagged Data

Dear Mr. Fields:

Workiva hereby supplements our comment letter dated May 23, 2017 on the proposed rule regarding Inline XBRL Filing of Tagged Data referenced above (the “proposed rule”). We support the use of inline XBRL for filings. Our customers have submitted 253 of the 369 of inline filings to date.

We respectfully request that the Commission, if it approves the proposed rule, allow the use of inline XBRL for all forms that require XBRL submissions (and not just for those form types currently included in the inline XBRL voluntary program) during the period between the announcement of the approval of the proposed rule and the effective date of the approved rule.

As you are aware, the use of inline XBRL is allowed by Exemptive Order 34-78041 dated June 13, 2016. The order granted a limited and conditional exemption under section 36(a) of the Securities Exchange Act of 1934 from compliance with the interactive data file exhibit requirement in Forms 6-K, 8-K, 10-Q, 10-K, 20-F and 40-F to facilitate inline filing of tagged financial data. The order did not apply to other forms and special situations in which XBRL is currently required to be filed, such as form S-1.

If the proposed rule is approved, Workiva plans to encourage early adoption of inline XBRL for as many of our customers' filings as possible. However, enabling early adoption is more complicated for us (and confusing to our customers) if there are cases in which our customers cannot use inline XBRL, especially after the rule to use inline XBRL is publicized as final but not yet required.

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On behalf of Workiva, thank you for your consideration of our request. If you have any questions regarding the comments provided in this letter, please contact Mike Starr,



Sincerely,

A handwritten signature in black ink that reads "J.W. Mike Starr".

J.W. Mike Starr
Vice President, Governmental and Regulatory Affairs
Workiva

cc: William Hinman, Director, Division of Corporation Finance
Shelley Parratt, Deputy Director, Division of Corporation Finance
Mark W. Green, Senior Special Counsel (Regulatory Policy), Division of Corporation Finance
Wesley Bricker, Chief Accountant
Scott Bauguess, Deputy Director and Deputy Chief Economist, Division of Economic and Risk Analysis
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