Subject Line: File Number S7-08-17 Proposed Rule: FAST Act Modernization and Simplification of Regulation S-K

We encourage and support the SEC's continuing goals to streamline disclosure and make disclosure more accessible through technology which are outlined in the "FAST Act Modernization and Simplification of Regulation S-K" proposal. Structured data standardizes reporting reducing the burden to companies while improving quality and making it easier for investors and the SEC to analyze and compare disclosure across registrants.

Legal Entity Identifiers (LEIs)

LEIs are utilized internationally to allow regulators and investors to identify the same entity across disclosures. The SEC has required the use of LEIs tagged in XML format in the Investment Company Modernization rule. We believe it is important for the SEC to extend the use and reporting of LEIs in tagged disclosure to corporate filers and their subsidiaries, also, including both domestic and foreign private issuers.

Tagging Cover Page Data/Structured Data Disclosures

The SEC should adopt the proposed cover page table and require it to be tagged in Inline XBRL. Since Form 6-K reports provide critical interim information about foreign private issuers (FPI), the SEC should extend the cover page table and tagging requirements to Form 6-K.

If the SEC does not adopt IXBRL, then the tagging should be required in the current traditional XBRL format or XML format. The existing Document and Entity Information (DEI) includes XBRL tagging requirements for most information listed on the cover of Forms 10-K, 10-Q, 8-K, 20-F and 40-F. The new proposed table would also tag the title of each class of securities, trading symbol and the Exchange. Some filings, such as Form 8-K, require XBRL tagged financial statements only in limited circumstances. If the SEC does not adopt Inline XBRL but does adopt cover page table tagging, XML format would be the better format allowing only the cover page table to be tagged. In a situation where interactive data for tagged financial data is not required, then we support the SEC requiring all cover page information to be tagged in XML. It is important for this information to be tagged allowing investors to make fully informed investment decisions.

Structured data and interactive disclosure, such as exhibit hyperlinks, significantly enhance the quality of disclosure to investors while reducing the burden and cost to registrants. We strongly encourage and support tagging additional areas of disclosure which will provide benefits for the consumption of both financial and non-financial business reporting.