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The purpose of this letter is to comment on the Proposed rule *Disclosure of Payments by Resource Extraction Issuers*, Release No. 34-76620

The *Proposed rule* states that, “Resource extraction issuers would be required to present the payment disclosure using the eXtensible Business Reporting Language (“XBRL”) electronic format and the electronic tags identified in Item 2.01 of Form SD. These tags would include those listed in Section 13(q), as well as tags for the type and total amount of payments made for each project, the type and total amount of payments made to each government, the particular resource that is the subject of commercial development, and the subnational geographic location of the project.”

It also speaks about standardizing information related to *currency, business segment*, and important content, other as well as discussing the potential costs of such standardization, and the possibilities of *Inline XBRL*.

The AICPA supports the use of XBRL broadly. In addition, the AICPA has published is *Audit Data Standards*, a series of specifications for sharing business operational, business and accounting data with an auditor was potential cost savings because of uses for internal monitoring, control and integration as well. Two of those specifications, *Audit Data Standard – Base Standard* and *Audit Data Standard – Procure to Pay Subledger Standard*, formalize payable information, currency information, business segment information and much more, and are expressed in both XBRL (using XBRL’s Global Ledger Taxonomy Framework, XBRL GL) and in a simpler text format.

Adopting the AICPA *Audit Data Standards* as an important part of the satisfaction for the new requirements described in the *Proposed rule* can mean that any investment in satisfying the SEC’s requirement can be leveraged for internal and external use, for a more cost effective solution. The use of the *Audit Data Standards* using the XBRL GL option also means that *Inline XBRL* can be used to produce documents that are friendly for review by people involved in review, authorization and consumption

while still being easily and unambiguously machine-consumable and understandable.

A handwritten signature in black ink, appearing to read "Amy Pawlicki". The signature is written in a cursive, flowing style.

Amy Pawlicki, Director

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AICPA