February 22, 2021

Madhu Mathew, Director of Technology
Sustainability Accounting Standards Board (SASB)
1045 Sansome Street
San Francisco, CA 94111

Dear Madhu:

Thank you for providing the SASB Taxonomy for review by the XBRL US Domain Steering Committee (DSC). We have conducted an initial review and a second, final review of the SASB Taxonomy as a Candidate Release. We recognize that the Taxonomy is expected to be implemented by various regulators around the world. Each of these regulators will set their own policies regarding implementation related topics such as whether the taxonomy can be extended and in what manner, what format may be required for submission, and how the data will be made available to data users. Because of the nature of taxonomy implementation, certain Taxonomy Approval Metrics related to implementation are not applied in this review.

After the committee's initial review, we made certain recommendations to the SASB including certain dimensional changes, corrections to meet the XBRL specification requirements, and areas where labeling was inconsistent with the XBRL US Style Guide.

The SASB incorporated the majority of the changes requested, and the Committee is satisfied that the Taxonomy is ready for public review and is accepted as a Candidate Release. While these changes are sufficient to move to Candidate Release, we believe there are additional documentation needs post public review. In particular, there needs to be a wider scope of easily accessible documentation for preparers and for developers after the public review. For example, an architecture document would be helpful; and the preparers guide should be expanded to help issuers understand how to create XBRL sustainability reports.

We would be happy to discuss our findings in greater detail. Please contact me or anyone on XBRL US staff to arrange a call or if you have any questions about this report.

Sincerely,

Scott Theis
Chair, XBRL US Domain Steering Committee
CEO, Novaworks LLC