

Deloitte 4

Generator	Auditor	CIK	EntityRegistrantName	Total	EntityComments
Workiva	Deloitte	0000095552	SUPERIOR INDUSTRIES INTERNATIONAL INC	1	CFE: Incorrect income statement period relative to the default context, causes problem with income tax concepts.
Workiva	Deloitte	0001409171	Titan Machinery Inc.	1	CFE: Inappropriate concept for net cash flow, us-gaap:NetCashProvidedByUsedInContinuingOperations
Certent	Deloitte	0001485469	Tower International, Inc.	1	CFE: Inappropriate use of concept us-gaap:AssetsNoncurrent to represent Long lived assets, should use us-gaap:NoncurrentAssets.
Workiva	Deloitte	0000100790	UNION CARBIDE CORP /NEW/	2	CFE: Inappropriate extension concept for income before tax, ucc:IncomeBeforeIncomeTaxes.
Workiva	Deloitte	0000757011	USG CORP	2	CFE: Inappropriate use of concept us-gaap:NetCashProvidedByUsedInContinuingOperations.
Workiva	Deloitte	0000102729	VALMONT INDUSTRIES INC	1	CFE: XBRL and HTML do not match for income statement; note comprehensive income and discontinued operations line items on IS.
Workiva	Deloitte	0001616318	VISTA OUTDOOR INC.	1	CFE: Needs new report frame. Inappropriate concept for net cash flow, us-gaap:NetCashProvidedByUsedInContinuingOperations
IBM Cognos	Deloitte	0001040765	VORNADO REALTY LP	1	CFE: Comprehensive income total concept does not agree with sum of detailed concepts.
Workiva	Deloitte	0000030697	WENDY'S CO	1	CFE: Inappropriate extension concept for net cash flow, wen:CashandCashEquivalentsPeriodIncreaseDecreaseincludingDiscontinuedOperation
Workiva	Deloitte	0001581908	Western Refining Logistics, LP	1	CFE: Contridictory use of partnership and corporation net income concepts, us-gaap:NetIncomeLossAllocatedToLimitedPartners and us-gaap:NetIncomeLoss

SUPERIOR INDUSTRIES INTERNATIONAL INC

<http://www.sec.gov/Archives/edgar/data/95552/000009555217000003/0000095552-17-000003-index.htm>

Income statement period does not match default context:

Statement [Line Items]	Period [Axis]		
	2015-12-28 - 2016-12-25	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
NET SALES	732,677,000	727,946,000	745,447,000
Cost of sales	645,015,000	650,717,000	686,796,000
Restructuring costs (Note 2)	1,458,000	6,012,000	8,429,000
Cost of Goods Sold, Including Restructuring Costs	646,473,000	656,729,000	695,225,000
Gross profit	86,204,000	71,217,000	50,222,000
Selling, general and administrative expenses	31,602,000	34,923,000	32,309,000
INCOME FROM OPERATIONS	54,602,000	36,294,000	17,913,000
Interest income, net	245,000	103,000	1,095,000
Other income (expense), net	(126,000)	(1,114,000)	(3,306,000)
INCOME BEFORE INCOME TAXES	54,721,000	35,283,000	15,702,000
Income tax provision	(13,340,000)	(11,339,000)	(6,899,000)
NET INCOME	41,381,000	23,944,000	8,803,000

Document and Entity Information [Abstract]	2016-01-01 - 2016-12-31
Document and Entity Information [Abstract]	
Common Stock, Par or Stated Value Per Share	
Entity Registrant Name	SUPERIOR INDUSTRIES INTERNATIONAL INC
Entity Central Index Key	0000095552
Current Fiscal Year End Date	--12-25
Entity Filer Category	Accelerated Filer
Document Type	10-K
Document Period End Date	2016-12-31
Document Fiscal Year Focus	2016
Document Fiscal Period Focus	FY
Amendment Flag	false
Entity Common Stock, Shares Outstanding	

Titan Machinery Inc.

<http://www.sec.gov/Archives/edgar/data/1409171/000140917116000145/0001409171-16-000145-index.htm>

The problem with this filing is the improper use of the concept “us-gaap:NetCashProvidedByUsedInContinuingOperations” to represent what amounts to net cash flow. Per the US GAAP XBRL Taxonomy, exchange rate changes is NOT part of “us-gaap:NetCashProvidedByUsedInContinuingOperations”:

[http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~\(id~161*v~5016\)!con~\(id~3546475\)!net~\(a~3190*I~772\)!lang~\(code~en-us\)!path~\(g~92628*p~0_0_1_0_2\)!rg~\(rg~32*p~12\)](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~(id~161*v~5016)!con~(id~3546475)!net~(a~3190*I~772)!lang~(code~en-us)!path~(g~92628*p~0_0_1_0_2)!rg~(rg~32*p~12))

Net Cash Provided by (Used in) Continuing Operations	
Calculations	
160000 - Statement - Statement of Cash Flows, Deposit Based Operations	
	Net Cash Provided by (Used in) Operating Activities, Continuing Operations
+	Net Cash Provided by (Used in) Investing Activities, Continuing Operations <i>Dr</i>
+	Net Cash Provided by (Used in) Financing Activities, Continuing Operations <i>Dr</i>
	<u>Net Cash Provided by (Used in) Continuing Operations</u>

But exchange gains are part of “us-gaap:CashAndCashEquivalentsPeriodIncreaseDecrease”:

[-] Cash and Cash Equivalents, Period Increase (Decrease) [Abstract]
[-] Cash and Cash Equivalents, Period Increase (Decrease), Excluding Exchange Rate Effect [Abstract]
[-] Net Cash Provided by (Used in) Operating Activities [Abstract]
[-] Net Cash Provided by (Used in) Investing Activities [Abstract]
[-] Net Cash Provided by (Used in) Financing Activities [Abstract]
[-] Net Cash Provided by (Used in) Discontinued Operations and Continuing Operations [Abstract]
[-] Net Cash Provided by (Used in) Continuing Operations [Abstract]
[-] Net Cash Provided by (Used in) Operating Activities, Continuing Operations
[-] Net Cash Provided by (Used in) Investing Activities, Continuing Operations
[-] Net Cash Provided by (Used in) Financing Activities, Continuing Operations
[-] Net Cash Provided by (Used in) Continuing Operations, Total
[-] Net Cash Provided by (Used in) Discontinued Operations [Abstract]
[-] Cash and Cash Equivalents, Period Increase (Decrease), Excluding Exchange Rate Effect, Total
[+] Effect of Exchange Rate on Cash and Cash Equivalents [Abstract]
[-] Cash and Cash Equivalents, Period Increase (Decrease), Total
[-] Cash and Cash Equivalents, at Carrying Value, Beginning Balance
[-] Cash and Cash Equivalents, at Carrying Value, Ending Balance

Yet, on the cash flow statement, exchange gains is part of the line item represented by the concept “us-gaap:NetCashProvidedByUsedInContinuingOperations”, which is a representation error:

Financing Activities		
Net change in non-manufacturer floorplan payable	(54,478,000)	(201,320,000)
Repurchase of Senior Convertible Notes	(46,013,000)	0
Proceeds from long-term debt borrowings	0	50,088,000
Principal payments on long-term debt		us-gAAP:NetCashProvidedByUsedInContinuingOperations (00)
Payments of Debt Issuance Costs	(31,000)	(3,381,000)
Loan provided to noncontrolling interest holder	(2,148,000)	0
Other, net	(33,000)	143,000
Net Cash Used for Financing Activities	(104,638,000)	(246,935,000)
Effect of Exchange Rate Changes on Cash	222,000	(585,000)
Net Change in Cash	(37,034,000)	(49,119,000)

Tower International, Inc.

<http://www.sec.gov/Archives/edgar/data/1485469/000114420417011747/0001144204-17-011747-index.htm>

Balance Sheet [Line Items]	Period [Axis]	
	2016-12-31	
	Fact	
	Value	Origin
Assets [Roll Up]		
Current Assets	518,024,000	fac:CurrentAssets[us-gaap:AssetsCurrent[518,024,000]]
Noncurrent Assets	465,569,000	fac:NoncurrentAssets[us-gaap:AssetsNoncurrent[465,569,000]]
Assets	1,162,523,000	fac:Assets[us-gaap:Assets[1,162,523,000]]

Per the US GAAP XBRL Taxonomy (Assets, Noncurrent is us-gaap:AssetsNoncurrent)

104000 - Statement - Statement of Financial Position, Classified	
	Assets, Current <i>Dr</i>
+	Assets, Noncurrent <i>Dr</i>
	Assets <i>Dr</i>

The segment disclosure uses “us-gaap:NoncurrentAssets” to represent long lived assets which may, or may NOT be the same about as “Assets, Noncurrent”

Balance sheet:

CONSOLIDATED BALANCE SHEETS [Abstract]	Period [Axis]	
	2016-12-31	2015-12-31
CONSOLIDATED BALANCE SHEETS [Abstract]		
ASSETS		
Cash and cash equivalents	62,788,000	121,594,000
Accounts receivable, net of allowance of \$961 and \$1,277	178,251,000	223,735,000
Inventories (Note 3)	71,710,000	66,648,000
Assets held for sale (Note 6)	102,252,000	113,664,000
Prepaid tooling, notes receivable, and other	103,023,000	68,242,000
Total current assets	518,024,000	593,883,000
Property, plant, and equipment, net	465,569,000	427,887,000
Goodwill (Note 3)	56,383,000	59,340,000
Deferred tax asset	112,645,000	127,207,000
Other assets, net	9,902,000	7,180,000
Total assets	1,162,523,000	1,215,497,000

Segment disclosure:

4 - Disclosure - Segment Information (Summary of Revenues and Long-Lived Assets by Geographic Location) (D)

Rendering

Reporting Entity [Axis]	0001485469 (http://www...		
	Mexico [Member]	Geographical [Domain]	Germany [Member]
	Consolidation Items [Axis]	Consolidation Items [Axis]	Consolidation Items [Axis]
Segment Reporting Information [Line Items]	Consolidation Items [Domain]	Consolidation Items [Domain]	Consolidation Items [Domain]
Revenues		462,274,000 ¹	281,700,000
Long-Lived Assets	4,223,000	465,569,000	77,418,000

Fact Characteristics and Properties	
Properties	Occurrences
Characteristic, trait or fact	Value of characteristic, trait, or fact
Reporting Entity	0001485469 (http://www.sec.gov/CIK)
Period [Axis]	2016-12-31
Geographical [Axis]	Geographical [Domain]
Consolidation Items [Axis]	Consolidation Items [Domain]
Concept	Assets, Noncurrent
Name (From Taxonomy)	AssetsNoncurrent
Prefix (From Taxonomy)	us-gaap
Balance Type	Debit
Period Type	As Of (instant)
Data Type	Monetary
Fact Value	465569000

UNION CARBIDE CORP /NEW/

<http://www.sec.gov/Archives/edgar/data/100790/000002991517000009/0000029915-17-000009-index.htm>

Inappropriate extension concept for line item "Income before income taxes". No way this is justifiable.

1001000 - Statement - Consolidated Statements of Income		Consolidated Statements of Income [Table]	
Reporting Entity [Axis]	0000100	Report Element	
		Properties	Occurrences
		Report Standard Label	Income Before Income Taxes
		Definitions of Report Element	
		Base Taxonomy Standard Label	Income Before Income Taxes
		Documentation:	The consolidated profit or loss for the period before income taxes, including the portion attributable to the noncontrolling interest.
		Report Element Class	Concept
		Prefix (From Taxonomy)	ucc
		Balance Type	Credit
		Period Type	For Period (duration)
		Data Type	Monetary (xbri:monetaryItemType)
		Name	ucc:IncomeBeforeIncomeTaxes
		ID	ucc_IncomeBeforeIncomeTaxes
Consolidated Statements of Operations [Abstract]	2016-01-01 - 2016-12-31		
Consolidated Statements of Operations [Abstract]			
Net trade sales	108,000,000		
Net sales to related companies	4,811,000,000		
Total Net Sales	4,919,000,000		
Cost of sales	3,713,000,000		
Research and development expenses	18,000,000		
Selling, general and administrative expenses	7,000,000		
Asbestos-related charge	(1,113,000,000)		
Restructuring charges (credits)	(4,000,000)		
Equity in earnings of nonconsolidated affiliates	2,000,000		
Sundry income (expense) - net	2,000,000		
Interest income	14,000,000		
Interest expense and amortization of debt discount	25,000,000		
Income Before Income Taxes	57,000,000		
Provision for income taxes	(32,000,000)		
Net Income Attributable to Union Carbide Corporation	89,000,000		

USG CORP

<http://www.sec.gov/Archives/edgar/data/757011/000075701117000010/0000757011-17-000010-index.htm>

These two facts contradict one another. The first is total "Income (loss) from discontinued operations, net of tax" (the FIRST concept), the second is a PART of that:

124001 - Statement - Statement of Income

	Discontinued Operation, Amount of Adjustment to Prior Period Gain (Loss) on Disposal, Net of Tax	Cr
+	Discontinued Operation, Gain (Loss) on Disposal of Discontinued Operation, Net of Tax	Cr
+	Discontinued Operation, Income (Loss) from Discontinued Operation During Phase-out Period, Net of Tax	Cr
-	Discontinued Operation, Provision for Loss (Gain) on Disposal, Net of Tax	Dr
	Income (Loss) from Discontinued Operations, Net of Tax, Including Portion Attributable to Noncontrolling Interest	Cr

Fact determination of
fac:IncomeLossFromDiscontinuedOperationsNetOfTax

1	us-gaap:IncomeLossFromDiscontinuedOperationsNetOfTax	22,000,000
2	us-gaap:IncomeLossFromDiscontinuedOperationsNetOfTaxAttributableToReportingEntity	20,000,000

Here on the income statement TWO PARTS were used, but they don't add up to the WHOLE:

Other income, net	9,000,000	0	0
Income from continuing operations before income taxes	274,000,000	236,000,000	33,000,000
Income tax (expense) benefit	(63,000,000)	740,000,000	(7,000,000)
Income from continuing operations	211,000,000	976,000,000	26,000,000
Income from discontinued operations, net of tax	20,000,000	15,000,000	12,000,000
Gain on sale of discontinued operations, net of tax	279,000,000	0	0
Net income	510,000,000	991,000,000	38,000,000
Less: Net income attributable to noncontrolling interest	0	0	1,000,000
Net income attributable to USG	510,000,000	991,000,000	37,000,000
Basic earnings per average common share:			
Income from continuing operations (large non-share)			

Here the WHOLE is used:

Discontinued Operations - Summarized Income Statement (Details) Discontinued Operations - Summarized Inc

Rendering			
Reporting Entity [Axis]	0000757011 (http://www.sec.gov)		
Discontinued Operations and Disposal Groups [Abstract]	2016-10-01 - 2016-12-31	2016-01-01 - 2016-12-31	2016-07-01 - 2016-09-30
Discontinued Operations and Disposal Groups [Abstract]			
Net sales		1,252,000,000 ³	
Cost of products sold		1,196,000,000 ³	
Gross profit		56,000,000 ³	
Selling and administrative expenses (b)		22,000,000 ³	
Operating profit		34,000,000 ³	
Income tax expense		12,000,000 ³	
Net income from discontinued operations (c)		22,000,000³	
Gain on sale of discontinued operations, net of tax	279,000,000	279,000,000	0
Transaction costs related to sale		8,000,000	

Fact Characteristics and Properties

Properties	Occurrences
Characteristic, trait or fact	Value of characteristic, trait, or fact
Reporting Entity	0000757011 (http://www.sec.gov/CIK)
Period [Axis]	2016-01-01 - 2016-12-31
▼ Concept	Income (Loss) from Discontinued Operations, Net of Tax, Including Portion Attributable to Noncontrolling Interest
Name (From Taxonomy)	IncomeLossFromDiscontinuedOperationsNetOfTax
Prefix (From Taxonomy)	us-gaap
Balance Type	Credit
Period Type	For Period (duration)
Data Type	Monetary
Fact Value	22000000
Units	USD

VALMONT INDUSTRIES INC

<http://www.sec.gov/Archives/edgar/data/102729/000162828017002033/0001628280-17-002033-index.htm>

This presentation is inconsistent with the US GAAP XBRL Taxonomy:

Income tax expense (benefit):			
Current	65,748,000	42,569,000	89,643,000
Deferred	(23,685,000)	4,858,000	5,251,000
Total income tax expense (benefit)	42,063,000	47,427,000	94,894,000
Comprehensive income (loss)	100,235,000	(91,836,000)	99,748,000
Earnings before equity in earnings of nonconsolidated subsidiaries	178,391,000	45,580,000	189,289,000
Equity in earnings of nonconsolidated subsidiaries	0	(247,000)	29,000
Discontinued Operation, Gain (Loss) on Disposal of Discontinued Operation, Net of Tax	13,652,000	0	0
Net earnings	178,391,000	45,333,000	189,318,000
Less: Earnings attributable to noncontrolling interests	(5,159,000)	(5,216,000)	(5,342,000)
Net earnings attributable to Valmont Industries, Inc.	173,232,000	40,117,000	183,976,000

Line items above do not match HTML:

Product sales	\$	2,255,860	\$	2,338,132	\$	2,824,456
Services sales		265,816		280,792		298,687
Net sales		2,521,676		2,618,924		3,123,143
Product cost of sales		1,682,355		1,804,055		2,118,687
Services cost of sales		183,078		193,836		196,339
Total cost of sales		1,865,433		1,997,891		2,315,026
Gross profit		656,243		621,033		808,117
Selling, general and administrative expenses		412,739		441,368		450,401
Impairment of goodwill and intangible assets		—		41,970		—
Operating income		243,504		131,695		357,716
Other income (expenses):						
Interest expense		(44,409)		(44,621)		(36,790)
Interest income		3,105		3,296		6,046
Costs associated with refinancing of debt		—		—		(38,705)
Other		18,254		2,637		(4,084)
Earnings before income taxes and equity in earnings of nonconsolidated subsidiaries		220,454		93,007		284,183
Income tax expense (benefit):						
Current		65,748		42,569		89,643
Deferred		(23,685)		4,858		5,251
Earnings before equity in earnings of nonconsolidated subsidiaries		178,391		45,580		189,289
Equity in earnings of nonconsolidated subsidiaries		—		(247)		29
Net earnings		178,391		45,333		189,318
Less: Earnings attributable to noncontrolling interests		(5,159)		(5,216)		(5,342)
Net earnings attributable to Valmont Industries, Inc.	\$	173,232	\$	40,117	\$	183,976

VISTA OUTDOOR INC.

<http://www.sec.gov/Archives/edgar/data/1616318/000161631817000017/0001616318-17-000017-index.htm>

The problem with this filing is the improper use of the concept “us-gaap:NetCashProvidedByUsedInContinuingOperations” to represent what amounts to net cash flow. Per the US GAAP XBRL Taxonomy, exchange rate changes is NOT part of “us-gaap:NetCashProvidedByUsedInContinuingOperations”:

[http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~\(id~161*v~5016\)!con~\(id~3546475\)!net~\(a~3190*I~772\)!lang~\(code~en-us\)!path~\(g~92628*p~0_0_1_0_2\)!rg~\(rg~32*p~12\)](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~(id~161*v~5016)!con~(id~3546475)!net~(a~3190*I~772)!lang~(code~en-us)!path~(g~92628*p~0_0_1_0_2)!rg~(rg~32*p~12))

Net Cash Provided by (Used in) Continuing Operations	
Calculations	
160000 - Statement - Statement of Cash Flows, Deposit Based Operations	
	Net Cash Provided by (Used in) Operating Activities, Continuing Operations
+	Net Cash Provided by (Used in) Investing Activities, Continuing Operations <i>Dr</i>
+	Net Cash Provided by (Used in) Financing Activities, Continuing Operations <i>Dr</i>
	<u>Net Cash Provided by (Used in) Continuing Operations</u>

But exchange gains are part of “us-gaap:CashAndCashEquivalentsPeriodIncreaseDecrease”:

[-] Cash and Cash Equivalents, Period Increase (Decrease) [Abstract]
[-] Cash and Cash Equivalents, Period Increase (Decrease), Excluding Exchange Rate Effect [Abstract]
[-] Net Cash Provided by (Used in) Operating Activities [Abstract]
[-] Net Cash Provided by (Used in) Investing Activities [Abstract]
[-] Net Cash Provided by (Used in) Financing Activities [Abstract]
[-] Net Cash Provided by (Used in) Discontinued Operations and Continuing Operations [Abstract]
[-] Net Cash Provided by (Used in) Continuing Operations [Abstract]
[-] Net Cash Provided by (Used in) Operating Activities, Continuing Operations
[-] Net Cash Provided by (Used in) Investing Activities, Continuing Operations
[-] Net Cash Provided by (Used in) Financing Activities, Continuing Operations
[-] Net Cash Provided by (Used in) Continuing Operations, Total
[-] Net Cash Provided by (Used in) Discontinued Operations [Abstract]
[-] Cash and Cash Equivalents, Period Increase (Decrease), Excluding Exchange Rate Effect, Total
[+] Effect of Exchange Rate on Cash and Cash Equivalents [Abstract]
[-] Cash and Cash Equivalents, Period Increase (Decrease), Total
[-] Cash and Cash Equivalents, at Carrying Value, Beginning Balance
[-] Cash and Cash Equivalents, at Carrying Value, Ending Balance

Yet, on the cash flow statement, exchange gains is part of the line item represented by the concept “us-gaap:NetCashProvidedByUsedInContinuingOperations”, which is a representation error:

Proceeds from issuance of long-term debt	307,500,000	350,000,000
Payment from former parent	0	6,500,000
Payments made on long-term debt	(24,000,000)	(13,125,000)
Payments made for debt issuance costs	(3,660,000)	(4,379,000)
Purchase of treasury shares	(122,860,000)	(115,194,000)
Deferred payments for acquisitions	(7,136,000)	0
Excess tax benefits from share-based plans		
Proceeds from employee stock compensation		
Cash provided by financing activities	339,919,000	224,446,000
Effect of foreign exchange rate fluctuations on cash	(1,302,000)	(830,000)
Decrease in cash and cash equivalents	(110,851,000)	(192,817,000)
Cash and cash equivalents at beginning of period	151,692,000	263,951,000
Cash and cash equivalents at end of period	40,841,000	71,134,000

us-gAAP:NetCashProvidedByUsedInContinuingOperations

VORNADO REALTY LP

<http://www.sec.gov/Archives/edgar/data/1040765/000104076516000032/0001040765-16-000032-index.htm>

Total other comprehensive income which is explicitly reported does not tie to the detail per the statement of comprehensive income:

Statement of Comprehensive Income (Loss) [Line Items]	Period [Axis]	
	2016-01-01 - 2016-09-30	
	Fact	
	Value	Origin
Comprehensive Income (Loss) [Roll Up]		
Net Income (Loss)	277,378,000	fac:NetIncomeLoss[us-gaap:ProfitLoss[277,378,000]]
Other Comprehensive Income (Loss)	35,453,000	fac:OtherComprehensiveIncomeLoss[us-gaap:OtherComprehensiveIncomeLossNetOfTax[35,453,000]]
Comprehensive Income (Loss)	315,157,000	fac:ComprehensiveIncomeLoss[us-gaap:ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest[315,157,000]]
Validation Results [Hierarchy]		
IS10	2,326,000	fac:ComprehensiveIncomeLoss[us-gaap:ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest[315,157,000]] = (fac:NetIncomeLoss[us-gaap:ProfitLoss[277,378,000]] + fac:OtherComprehensiveIncomeLoss[us-gaap:OtherComprehensiveIncomeLossNetOfTax[35,453,000]])

Statement [Line Items]	Period [Axis]			
	2016-07-01 - 2016-09-30	2016-01-01 - 2016-09-30	2015-07-01 - 2015-09-30	2015-01-01 - 2015-09-30
Net income	100,604,000	277,378,000	235,240,000	575,886,000
Other comprehensive income (loss):				
Increase (reduction) in unrealized net gain on available-for-sale securities	3,685,000	42,798,000	(7,064,000)	(53,396,000)
Amounts reclassified from accumulated other comprehensive income for the sale of available-for-sale securities				
Pro rata share of other comprehensive loss of nonconsolidated subsidiaries	(915,000)	(1,537,000)	(114,000)	(1,148,000)
Increase (reduction) in value of interest rate swaps and other	7,689,000	(3,482,000)	(289,000)	1,788,000
Other				
Comprehensive income	111,063,000	315,157,000	227,773,000	523,130,000
Less comprehensive income attributable to noncontrolling interests in consolidated subsidiaries	(3,658,000)	(26,361,000)	(3,302,000)	(38,370,000)
Comprehensive income attributable to Vornado Realty L.P	107,405,000	288,796,000	224,471,000	484,760,000

WENDY'S CO

<http://www.sec.gov/Archives/edgar/data/30697/000003069717000002/0000030697-17-000002-index.htm>

This is an inappropriate extension concept. Perhaps a US GAAP XBRL Taxonomy concept definition is incorrect or perhaps there is a concept missing from the US GAAP XBRL Taxonomy; but there is ZERO probability that a company should be required to create an extension concept for this high-level line item.

Proceeds from long-term debt	0	2,294,000,000	0
Repayments of long-term debt	(24,617,000)	(1,327,223,000)	(38,380,000)
Change in restricted cash	0	(5,687,000)	0
Deferred financing costs	(1,983,000)	(43,817,000)	0
Repurchases of common stock	(336,958,000)	(1,098,717,000)	(301,216,000)
Dividends			
Proceeds from stock options			
Excess tax benefits from share-based compensation	3,082,000	49,613,000	9,363,000
Net cash used in investing activities	(404,535,000)	(175,724,000)	(374,562,000)
Net cash (used in) provided by operations before effect of exchange rate changes on cash	(131,020,000)	72,136,000	(307,598,000)
Effect of exchange rate changes on cash	2,044,000	(12,196,000)	(5,278,000)
Net (decrease) increase in cash and cash equivalents	(128,976,000)	59,940,000	(312,876,000)
Cash and cash equivalents at beginning of period	327,216,000	267,276,000	580,152,000
Cash and cash equivalents at end of period	198,240,000	327,216,000	267,276,000

Western Refining Logistics, LP

<http://www.sec.gov/Archives/edgar/data/1581908/000158190817000011/0001581908-17-000011-index.htm>

The concept “us-gaap:NetIncomeLoss” is “net income (loss) attributable to parent”. As such, it does not include the noncontrolling interest...which is being deducted just below. Ergo, the concept “us-gaap:NetIncomeLoss” is used incorrectly.

Other income (expense), net			(20,714,000)
Net income before income taxes			44,053,000
Provision for income taxes			(706,000)
Net income			(43,347,000)
Less net loss attributable to General Partner			(23,309,000)
Net income attributable to limited partners			66,656,000
Earnings			