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From: Gary Kravis <GKravis@linkstechnology.com>

Date: 6/15/18 2:37 PM (GMT-06:00)

To: naesb <naesb@naesb.org>

Cc: John Klein <JKlein@linkstechnology.com>, Sean Rios <SRios@linkstechnology.com>, Joe Lutz <JLutz@linkstechnology.com>, Joe Russell <JRussell@linkstechnology.com>, Bob VanValkenburg <bobv@linkstechnology.com>

Subject: Feedback for NAESB WEQ/WGQ FERC Forms Subcommittee Conf. Call w/Web Cast – June 18, 2018

Links Technology, a vendor of software and services that help its customers comply with energy regulations, has no preference between a custom XML schema or an XBRL standard.  We feel either could get the job done.

The NAESB eForms subcommittee has discussed many complex issues that members felt must be addressed within the scope of docket AD15-11-000 (<https://www.ferc.gov/whats-new/comm-meet/2015/041615/E-2.pdf>).  Among the biggies were these:

1. PDF rendering to match legacy formats
2. Ensuring unique "GPS coordinates" for report elements without breaking current references to page, line, and column
3. Effective and consistent validation of business rules and data values
4. Many-to-many association of footnotes to data entities/elements, potentially across pages in a form
5. Versioning of filings and handling of amended filings
6. Versioning of schemas, data dictionaries, validation rules, and other defining documentation

It seems to us that XBRL doesn't inherently solve any of these challenges.  Though XBRL does offer a highly-structured approach toward defining the data and filing requirements, we feel that the creation of thorough XBRL "taxonomies" for the various eForms will be time-consuming and delay the eventual submittal of eForms.

Mostly, we want to listen to FERC staff and understand why they have introduced the notion of XBRL and where they feel efficiencies may be gained.

Thanks.

-Gary.
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Gary Kravis
Director, Software Solutions
LINKS TECHNOLOGY
847.252.7288
gkravis@linkstechnology.com