

April 11, 2006

The New York Society of Securities Analysts
Committee for Improved Corporate Reporting
1177 Avenue of the Americas, 2nd Floor
New York, NY 10036-2714

U.S. Securities & Exchange Commission
Office of the Chief Accountant
100 F Street, NE
Washington, DC 20549

RE: Investors and Analysts Roundtable on Interactive Financial Data (File 4-515)

Dear Sir or Madam:

This letter from the Committee for Improved Corporate Reporting (“CICR”) of the New York Society of Securities Analysts (“NYSSA”) is requesting participation of our committee as part of the SEC’s upcoming Investor and Analyst Roundtable on Interactive Financial Data to be held on June 12th. With 9,000 members, NYSSA is largest security analyst society in the country and promotes awareness and understanding of securities analysis. The CICR is the NYSSA committee that monitors and comments upon issues and events affecting financial reporting, corporate disclosure, and accounting standards.

The CICR has been a leading force behind increasing awareness of XBRL in the New York financial community having sponsored two major events on the topic, one Introduction to XBRL event on April 19th, 2005 and another entitled “[Transparency Value: Using XBRL for Financial Analysis](#)” on April 19th of this year. The CICR member we would like to send as our representative is Eric P. Linder, CFA. Mr. Linder was the chairman for both these events and is an expert in the field of using XBRL for financial analysis. (note: while Mr. Linder is active in the CICR’s XBRL initiatives, his views may not necessarily reflect those of NYSSA or the CICR.)

The CICR has a strong professional interest in seeing that the implementation of XBRL reporting on the SEC’s EDGAR system is structured in a manner that provides added value to the professional securities analyst community. As such, it is actively promoting awareness in and involvement by the community in the development of the standard. The CICR has previously provided comments to the SEC on the implementation of its XBRL Voluntary Reporting Program and plans to continue to remain actively involved with the topic in the future. The CICR also maintains a professional analyst XBRL interest group at nyssa-xbrl@yahoogroups.com.

Thank you for your consideration of our representation on the Investors and Analysts Roundtable on June 12th. Please let us know if we will be able to send a representative to participate.

Sincerely,

/s/ Arthur M. Fliegelman

Arthur M. Fliegelman, CFA
Chair

/s/ Mark R. Newsome

Mark R. Newsome, CFA
Vice Chair

NYSSA Committee for Improved Corporate Reporting