

July 31, 2008

Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

**RE: File Number S7-11-08, Proposed Rule on Interactive Data to Improve
Financial Reporting**

We appreciate the opportunity to comment on the Securities and Exchange Commission's proposed rule, Interactive Data to Improve Financial Reporting, and commend the Commission's efforts to continually improve financial reporting.

Since the EDGAR system was launched, we have focused our core business around making the EDGAR filing process quick, easy, accurate and cost effective for thousands of financial, legal and corporate clients. With this focus, our EDGARizer® software has become the most widely used application to convert and file documents with the EDGAR system. In addition, we are one of the largest filing agents supporting the industry.

For the last 5 years, we have been participating in the eXtensible Business Reporting Language (XBRL) consortium and actively developing technology and services that assist our clients in creating and filing XBRL documents hand-in-hand with EDGAR HTML documents. We have trained over a thousand clients on XBRL and assisted many others integrate XBRL into their financial reporting process. We are unique in the ability to allow clients to bring the entire process in-house, outsource it to our service or any combination above.

Through this experience, we have found that companies are able to easily grasp the concepts of XBRL. With the appropriate structure and tools, they are able to implement systems to address it with limited effort. We have therefore focused our comments on more technical aspects of the rules package. We believe that the SEC should create the framework and allow the private sector to provide filers with efficient and cost effective solutions for creating, filing and analyzing their documents and the incorporated information.

One primary issue that needs to be addressed is the format(s) in which documents will be filed. Currently, we work with companies to file their documents in the HTML or ASCII format. The format is stable and provides an excellent human readable format that companies can easily manipulate to have their company's look and feel. Unlike HTML, XBRL was created not with a focus on a human readable format, but as a computer readable language to allow computers to gather and manipulate data. While guidance is being developed for rendering XBRL in a more consistent and human friendly manner, it is not sufficiently developed, nor is it clear it will be able to replace HTML. As a result,

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we recommend that the Commission move forward with having both formats, but continue to explore opportunities to integrate XBRL into HTML filings.

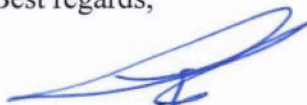
Under the proposed rules, filers will be liable for the “viewable interactive data as displayed through software available on the Commission’s Web site.” While we believe that the primary focus for the data should be on the underlying XBRL instance document, we understand the Commission’s focus on the viewable version. If liability will be applied to the viewable version, the Commission should provide every filer with the ability to see how the document will be rendered on the SEC Web site prior to officially filing. As a result, we recommend that you do the following:

- Create a test filing capability with associated rendering of the XBRL instance document for the filers to test file documents to ensure they are compliant and render properly. This functionality should be similar to that provided by current EDGAR “Test” filing system with associated “Review Copy” functionality.
- Provide the source code to the XBRL viewers that the Commission is developing to allow companies like ours to provide similar functionality in software and service functions to allow clients to view what they will be filing as they proceed through the process.

Finally, companies like ours are relied upon to ensure that the documents that are filed are compliant with the EDGAR system requirements. We anticipate that the EDGAR system and XBRL viewers will continue to be updated to accommodate technology advances, as well as taxonomies and regulatory changes. Therefore, we ask that the reduced content specification and/or code be released before any system changes are placed in production to allow for ample development time and input from the companies that create systems that interact with the EDGAR system. These actions will provide more seamless functionality and benefit the public, filers, and Commission with a more consistent system resulting in more compliant and transparent documents.

Thank you for your consideration of the points covered above. Please feel free to contact me at 713-621-1897, if you have any questions or would like additional information.

Best regards,



Andrew C. Neblett
Chief Executive Officer