

12 August 2005

Mr. Ram Kumar
Chair
OASIS Customer Information Quality Technical Committee

RE: Comments on CIQ version 3.0 Public Working Draft

Dear Mr. Kumar:

XBRL International ("XII") and its XBRL GL Working Group ("XBRL GL") respectfully submit the following written comments on the OASIS Customer Information Quality ("CIQ") Technical Committee CIQ version 3.0 public working draft. We have reviewed the suitability of CIQ version 3.0, now in a public working draft, as it pertains to XBRL. XBRL taxonomies often deal, *inter alia*, with names, addresses and relationships as used in business reporting.

XII is a global consortium of over 350 of the world's leading technology, accounting, financial services and regulatory organizations devoted to developing and promoting the adoption of the eXtensible Business Reporting Language ("XBRL") as a global standard.

XBRL is a royalty-free, open specification. It is designed to benefit everyone involved in the preparation or collection of business information by utilizing a platform independent, standards-based method with which users can prepare, publish in a variety of formats, exchange and analyze business reports and the information they contain. It can be used to express a wide range of reports and disclosures for both internal and external reporting purposes. Business reporting includes, but is not limited to, financial statements, financial information, non-financial information, general ledger transactions and regulatory filings such as annual and quarterly accounting, tax and industry reports.

The members of the XBRL consortium recognize the importance of working with interoperable XML (Extensible Markup Language) standards, as do many of the groups which intend to use the XBRL standard if it fits their requirements. Some of these same groups have expressed an interest in the CIQ specification.

We understand, however, that even in the XML world, interoperability may be difficult. We appreciate the research and the work that has gone into creating CIQ. Certainly, if interoperability is technically feasible considering the uniqueness of the XBRL specification, and if CIQ met all XBRL's needs "out of the box", including needs for financial reporting and for detailed or transactional representation, we would consider using CIQ directly. Alternatively a suitable way to achieve interoperability is to ensure that an adequate mapping is possible between artefacts that are expressed using the two standards. It is with these alternative approaches in mind that the review has been conducted.

Comments:

We have started (but not yet completed) a detailed comparison of XBRL and CIQ concepts to ensure that all the concepts relevant in typical XBRL applications are present in CIQ. We are thinking of relationships between organizations and individuals such as officers, shareholders, directors, etc. We need to be confident that CIQ is comprehensive with regard to concepts used in XBRL. We have so far identified the following 5 areas on which we would like to comment.

1. We were pleased to hear that CIQ was considering having a three tier structure. A modular approach such as this would mean that we (and others) would be able to selectively use only the concepts that are required. It appears that the current CIQ PWD (Public Working Draft) does not have a modular architecture, and we hope that the CIQ TC reconsiders adopting a more modular approach.
2. One XBRL group has identified 20 basic address elements which already have been defined within the GCD (global common document, a XBRL document defining terms for names and addresses used in business reporting). CIQ's xNAL (eXtensible Name and Address Language) defines 11 basic elements and uses "enumerations to satisfy some common usage scenarios", expecting that applications will then provide their own enumerations for specific purposes. The XBRL standard works hard to minimize ambiguity and application-specific interpretations. This is an area of concern for interoperability. If consuming applications can't rely on a finite enumeration, then we feel that there is limited or no value in using enumerations, and a more explicit metadata structure, such as that in XBRL taxonomies, is called for.
3. There are questions about concepts such as "Administrative Area", "Locality" and "Postal Town", some of which may be the same in some jurisdictions.
4. CIQ seems to have a different approach to handling languages and countries than XBRL, which tends to base countries on ISO codes. The leveraging of other established standards (such as those promulgated by ISO) where possible and appropriate is a general design philosophy that we believe should always be considered.
5. The structure of CIQ is quite different from XBRL. For example, CIQ stresses, that with minimal structuring, order must be retained to keep meaning. Because names and addresses are not always easy to analyze, the order of the elements in a name and address are important in CIQ. This is a different perspective from that of XBRL where we try to make order meaningless unless there is an explicit order attribute utilised. It is important that semantics are not inferred from order. Because order differs in some cultural environments, this can be a source of ambiguity. We believe that this approach, which requires the inference of semantic information from document order, is something that the CIQ TC might wish to reconsider.

Timing:

From the perspective of XBRL GL, the need for these concepts is urgent: the XBRL GL 2005 taxonomy is in its Public Working Draft period until October 10, 2005, with

the goal of Approval in November, 2005. It appears to us that CIQ will be not ready for use before the end of the year. Thus the XBRL GL 2005 taxonomy will be released before the CIQ concepts are finalized. This does not preclude us from incorporating them, or creating a future module that would be able to leverage this work, because the architecture of the XBRL GL taxonomy is modular and designed for extension when appropriate.

A similar timing issue concerns the GCD (where names and addresses are addressed in XBRL for financial reporting). New taxonomies are scheduled to be released before finalization of CIQ.

Liaison with CIQ TC:

Notwithstanding the open questions mentioned above, the XBRL community believes that the CIQ TC has made an excellent contribution, and is eager to maintain a liaison with the CIQ TC to try to find common solutions that will ensure interoperability. If the CIQ TC wishes we would be pleased to provide additional commentary on the points mentioned above as well as on any other areas that arise and which affect interoperability and would be pleased to conduct joint meetings with the CIQ TC to do so if it were felt appropriate.

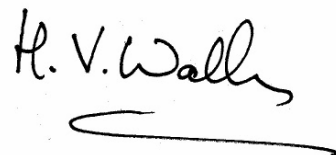
Sincerely,



Diane Mueller
Chair
XBRL GL Working Group



George Farkas
Liaison
OASIS CIQ TC



Hugh Wallis
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cc. Max Voskob, OASIS CIQ TC