**DQC\_0015 Negative Values Rule:**

Currently the following two axis/member combinations are exempted from the rule:

1. Equity Components [Axis] / Accumulated Net Gain (Loss) from Cash Flow Hedges Attributable to Parent [Member]
2. Equity Components [Axis] / Accumulated Net Investment Gain (Loss) Attributable to Parent [Member]

There are situations where AOCI reclassification disclosures are for amounts including portion attributable to noncontrolling interest, amount attributable to noncontrolling interest only, or reclassification of other components of OCI.

Instead of adding other AOCI members to the [DQC\_0015\_MemberExclusions](http://xbrl.us/data-rule/dqc_0015-me/), **consider exempting Reclassification out of Accumulated Other Comprehensive Income [Axis] / Reclassification out of Accumulated Other Comprehensive Income [Member]** from the rule.

In the followings example, Income Statement elements used with these axis/member combinations should be exempted from the rule.

Example:FLUOR CORP CIK#: [0001124198](http://www.sec.gov/cgi-bin/browse-edgar?action=getcompany&CIK=0001124198&owner=exclude&count=40) 10-Q 06-30-2014

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