



June 25, 2019

Federal Energy Regulatory Commission
Secretary of the Commission
888 First Street NE
Washington, DC 20426

The Willard Office Building
1455 Pennsylvania Avenue, NW
10th Floor
Washington, DC 20004
Phone: (202) 448-1985
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Dear Secretary:

RE: Federal Energy Regulatory Commission's Electric Transmission Incentive Policy Docket No. PL19-3-000

On behalf of XBRL US and our members, thank you for the opportunity to provide input to the Notice of Inquiry published by the Federal Energy Regulatory Commission (FERC) regarding the scope and implementation of the Commission's electric transmission incentives regulations and policy.

XBRL US is a nonprofit standards organization, with a mission to improve the efficiency and quality of reporting in the U.S. by promoting the adoption of business reporting standards. XBRL US is a jurisdiction of XBRL International, the nonprofit consortium responsible for developing and maintaining the technical specification for XBRL (a free and open data standard widely used around the world for reporting by public and private companies, as well as government agencies). Our members include accounting firms, public companies, software, data and service providers, as well as other nonprofits and standards organizations.

The purpose of our comment letter is to respond to Question 105 which was raised in section E of the Notice of Inquiry, Metrics for Evaluating the Effectiveness of Incentives, which asks:

Should the Commission upgrade the FERC-730 filing format to XBRL or another format or standard? If so, what filing format would be most beneficial and useful to filers and users of the information?

Recently the Commission chose to upgrade to the XBRL standard for Form Nos. 1, 1-F, 2, 2-A, 3-Q electric, 3-Q natural gas, 6, 6-Q, 60, and 714. We strongly support this decision, and agree that the transition of these forms to XBRL will make the data easier for filers to submit, and for data users to analyze, and will decrease the costs, over time, of data preparation and of complying with future changes to filing requirements.

Particularly in light of the planned transition, we strongly believe that the data reported on Form 730 should also be submitted in XBRL format for two reasons: 1) the XBRL standard will make the financial information reported on Forum 730 machine-readable, and thus more timely, functional and transparent to data consumers, and 2) information about utilities should all be reported using the same, consistent data format to improve comparability of reported data. With the imminent transition of other utility forms to XBRL, it makes sense for Form 730 to be prepared in this manner as well.

We do not believe that the costs to prepare this data in XBRL format will be significant for utilities, as they will be tagging other financial data using XBRL. We also believe that the taxonomy that the Commission intends to build for other FERC forms can be leveraged for the Form 730 as well, simply by adding around seven additional concepts.

We would be happy to discuss our comment, or respond to any questions you may have. I can be reached at (917) 582-6159 or email Campbell.Pryde@xbrl.us.

Sincerely,

A handwritten signature in black ink, appearing to read "Campbell Pryde".

Campbell Pryde
President and CEO