

March 14, 2007

Securities and Exchange Commission  
c/o Nancy M. Morris, Secretary  
100 F Street, NE  
Washington, DC 20549-1090

***Re: File Number S7-05-07***

NewRiver, Inc. is responding to the SEC request for comments on the proposed rule to extend interactive data voluntary filings for mutual funds to include mutual fund risk/return summary information.

We strongly endorse the commission's proposal. As a technology firm that has been at the forefront of electronic disclosure since the very first SEC releases in the mid 90s we are strong proponents of ongoing improvements. We believe that XBRL is another tool which over time will benefit investors as well as investment management firms.

NewRiver believes that focusing on the risk/return aspects of the prospectus is a logical starting point. We applaud the ICI's efforts in developing the taxonomy and incorporating input from many members of the industry.

One area that we would like the commission to review is the number of discrete data elements. By our count there are 394 in the proposed coverage code. The commission has estimated that only 10% of the fund complexes that exist will file voluntarily and none of the smaller fund complexes. We would ask that the commission review the number of data elements and determine if a smaller subset would reduce the complexity and cost of creating the XBRL filing document while maintaining the overall integrity of the information and the benefit of having it organized in an XBRL schema.

We thank you for considering our input.

Sincerely,



Russell Planitzer  
Chief Executive Officer