



XBRL Public Education Seminar
Rule Highlights and Staff Observations
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Staff Observations on Rendering

Staff Observations

Rendering

- Overall comments on rendering
 - No requirement that the Interactive data appear identical format to the traditional format financial statements. (C&DI 130.08)
 - No requirement that tabular footnote information tagged at Level IV render to appear like the tables in the traditional format financial statements. (FAQ 37)
 - Element labels must include parenthetical data so they conform to the traditional format financial statements. (Regulation S-T Rule 405(c)(1)(iii)(A) and Edgar Filer Manual (EFM) 6.11.1)

Staff Observations

Rendering

- **Presentation Group guidance**
 - EFM 6.7.12 requires that the tagged information be presented in the following order:
 - Level I, Level II, Level III and Level IV.
 - Labeling conventions for the presentation groups are as follows:

Staff Observations

Rendering

- Presentation Group guidance Level I (FAQ 41)
 - Footnote labels same as traditional format

Document and Entity Information

Condensed Consolidated Balance Sheets

Condensed Consolidated Balance Sheets (Parenthetical)

Condensed Consolidated Statements of Income

Condensed Consolidated Statements of Cash Flows

Significant Accounting Policies

Cash and Cash Equivalents

Goodwill

Accrued Expenses

Segments

Staff Observations

Rendering

- Presentation Group guidance Level II (FAQ 41)
 - Traditional format label + (Policies)

Significant Accounting Policies (Policies)

Staff Observations

Rendering

- Presentation Group guidance Level III (FAQ 41)
 - Traditional format label + (Tables)

Cash and Cash Equivalents (Tables)

Goodwill (Tables)

Accrued Expenses (Tables)

Segments (Tables)

Staff Observations

Rendering

- Presentation Group guidance for Level IV
 - Traditional format label + (Details)

Cash and Cash Equivalents (Details)

Goodwill (Details)

Accrued Expenses (Details)

Segments (Details)

Staff Observations

Rendering

• Presentation Group Summary

Document and Entity Information

Condensed Consolidated Balance Sheets

Condensed Consolidated Balance Sheets (Parenthetical)

Condensed Consolidated Statements of Income

Condensed Consolidated Statements of Cash Flows

Significant Accounting Policies

Cash and Cash Equivalents

Goodwill

Significant Accounting Policies (Policies)

Cash and Cash Equivalents (Tables)

Goodwill (Tables)

Accrued Expenses (Tables)

Segments (Tables)

Cash and Cash Equivalents (Details)

Goodwill (Details)

Accrued Expenses (Details)

Segments (Details)

Staff Observations

Rendering

- Element labels should match line item caption (EFM 6.11.1)
- Parentheticals should be included in label (EFM 6.11.2)

Staff Observations

Rendering

No requirement that the Interactive data appear identical format to the traditional format financial statements. (C&DI 130.08)

- Indenting, fonts, underlining, subheadings
- Blank captions for totals
- Stockholders equity:
 - Brackets,
 - Column subtotals,
 - Ordering of columns and rows, and,
 - Axes are flipped.

Staff Observations

Rendering

	2009	2008
Commitments and Contingencies	-	-
Commitments and Contingencies		
Notes Receivable	X,XXX	-
Preferred Stock (1,000 shares authorized, none Issued)	-	-
Preferred Stock (1,000 shares authorized, none Issued)		

- For Commitments and Contingencies and other line items appearing as a blank or a dash under all columns: Follow guidance in EFM 6.6.15; i.e., set nil attribute to true and don't tag the element with any information.
- For line items appearing as a blank or a dash under some but not all columns: For those columns, do not tag element.
- Alternatively, if a filer wants to tag one or more line items that appear as an empty field or a dash with a zero value because that's what management believes the item represents and they think the distinction is useful, they can choose to do so.
- This applies to all the financial statements, including the statement of shareholders' equity, the financial statement schedules, as well as to footnote data tagged at Level IV.

Staff Observations on Element Selection

Staff Observations

Element Selection

http://viewer.xbrl.us - Public - Commercial and Industrial (2009 XBRL US GAAP Taxonomy (2009-01 - Microsoft Internet Explorer

Taxonomy ▾ About Sign Up Login

Network Browser

Network: Presentation ▾ Lang: en-US ▾

104000 - Statement - Statement of Financial Position, Classified

- Statement of Financial Position [Abstract]
 - Statement [Table]
 - Statement, Scenario [Axis]
 - Class of Stock [Axis]
 - Statement [Line Items]
 - Assets [Abstract]
 - Assets, Current [Abstract]
 - Cash, Cash Equivalents, and Short-term Investments [Abstract]
 - Receivables, Net, Current [Abstract]
 - Inventory, Net [Abstract]
 - Inventory, Finished Goods
 - Inventory for Long-term Contracts or Programs
 - Inventory, Work in Process
 - Inventory, Raw Materials
 - Other Inventory, Supplies
 - Other Inventory
 - Inventory Valuation Reserves
 - Inventory, LIFO Reserve
 - Inventory, Net, Total
 - Prepaid Expense, Current [Abstract]
 - Deferred Costs, Current [Abstract]
 - Derivative Instruments and Hedges, Assets [Abstract]
 - Assets Held-for-sale, Current [Abstract]
 - Capital Leases, Lessor Balance Sheet, Net Investment in Direct Financing
 - Deferred Tax Assets, Net, Current
 - Income Taxes Receivable, Current
 - Regulatory Assets, Current
 - Asset Recovery Damaged Property Costs, Current
 - Funds Held for Clients
 - Deferred Rent Asset, Net, Current

Inventory, Net

Labels

Type	Lang	Label
Standard Label	en-US	Inventory, Net
Documentation	en-US	Carrying amount (lower of cost or market) as of the balance sheet date of inventories less all valuation and other allowances. Excludes noncurrent inventory balances (expected to remain on hand past one year or one operating cycle, if longer).
Total Label	en-US	Inventory, Net, Total

References

This concept does not have any references.

Properties

Property	Value
Name	InventoryNet
Namespace	http://xbrl.us/us-gaap/2009-01-31
Data Type	xbri:monetaryItemType
XBRL Type	monetaryItemType
Substitution Group	xbri:item
Period Type	instant
Abstract	false
Nilable	true
Balance	debit

Custom Type Information

This concept does not have a custom type definition

Staff Observations

Element Selection

http://viewer.xbrl.us - Public - All Taxonomies (2009 XBRL US GAAP Taxonomy (2009-01-31)) - Microsoft

Taxonomy ▾

Network Browser

Network: Presentation ▾ Lang: en-US ▾

- ⊕ 285000 - Disclosure - Interim Reporting
- ⊕ 290000 - Disclosure - Accounting Policies
- ⊕ 300000 - Disclosure - Cash and Cash Equivalents
- ⊕ 320000 - Disclosure - Receivables, Loans, Notes Receivable, and Others
- ⊕ 330000 - Disclosure - Investments, Debt and Equity Securities
- ⊕ 330500 - Disclosure - Investments, Debt and Equity Securities (Alternative Presentation)
- ⊕ 333000 - Disclosure - Investments, Equity Method and Joint Ventures
- ⊕ 336000 - Disclosure - Investments, All Other Investments
- ⊕ 340000 - Disclosure - Inventory
- ⊕ 350000 - Disclosure - Deferred Costs, Capitalized, Prepaid, and Other Assets
- ⊕ 360000 - Disclosure - Property, Plant, and Equipment
- ⊕ 370000 - Disclosure - Intangible Assets, Goodwill and Other
- ⊕ 400000 - Disclosure - Payables and Accruals
- ⊕ 420000 - Disclosure - Asset Retirement Obligations
- ⊕ 425000 - Disclosure - Environmental Remediation Obligations
- ⊕ 430000 - Disclosure - Exit or Disposal Cost Obligations
- ⊕ 440000 - Disclosure - Deferred Revenue
- ⊕ 450000 - Disclosure - Commitment and Contingencies
- ⊕ 456000 - Disclosure - Guarantees
- ⊕ 460000 - Disclosure - Debt
- ⊕ 470000 - Disclosure - Other Liabilities
- ⊕ 472000 - Disclosure - Noncontrolling Interest
- ⊕ 480000 - Disclosure - Temporary Equity
- ⊕ 500000 - Disclosure - Equity
- ⊕ 705000 - Disclosure - Compensation Related Costs, General
- ⊕ 710000 - Disclosure - Compensation Related Costs, Share Based Payments
- ⊕ 730000 - Disclosure - Compensation Related Costs, Retirement Benefits
- ⊕ 740000 - Disclosure - Compensation Related Costs, Postemployment Benefits

Staff Observations

Element Selection

US GAAP Taxonomies - Release 2009 - Microsoft Internet Explorer
http://viewer.xbrl.us - Public - All Taxonomies (2009 XBRL US GAAP Taxonomy (2009-01-31)) - Microsoft Internet Explorer

Taxonomy ▾

Network Browser

Network: Presentation ▾ Lang: en-US ▾

- 802000 - Disclosure - Reorganizations
- 805000 - Disclosure - Derivative Instruments and Hedging Activities
- 815000 - Disclosure - Fair Value Measures and Disclosures
 - Fair Value Disclosures [Text Block]
 - Effective Date Deferral, FAS 157
 - Fair Value, by Balance Sheet Grouping [Text Block]
 - Fair Value, Off-balance Sheet Risks [Abstract]
 - Fair Value, Option [Text Block]
 - Fair Value, Estimate Not Practicable [Text Block]
 - Fair Value, Concentration of Risk [Text Block]
 - Fair Value, Measurement Inputs, Disclosure [Text Block]
 - Fair Value, Assets and Liabilities Measured on Recurring Basis [Abstract]
 - Fair Value, Assets Measured on Recurring Basis [Text Block]
 - Fair Value, Assets Measured on Recurring Basis [Table]
 - Fair Value, Assets Measured on Recurring Basis, Disclosure Items [Axis]
 - Fair Value, Assets Measured on Recurring Basis, Disclosure Items [Domain]
 - Estimate of Fair Value, Fair Value Disclosure [Member]
 - Fair Value, Inputs, Level 1 [Member]
 - Fair Value, Inputs, Level 2 [Member]
 - Fair Value, Inputs, Level 3 [Member]
 - Fair Value, Assets Measured on Recurring Basis, Financial Statement Captions [Line Items]
 - Fair Value, Assets Measured on Recurring Basis, Cash and Cash Equivalents
 - Fair Value, Assets Measured on Recurring Basis, Accounts Receivable
 - Fair Value, Assets Measured on Recurring Basis, Notes Receivable
 - Fair Value, Assets Measured on Recurring Basis, Premiums Receivable
 - Fair Value, Measured on Recurring Basis, Investments
 - Fair Value, Assets Measured on Recurring Basis, Equity Method Investments
 - Fair Value, Assets Measured on Recurring Basis, Derivative Financial Instruments, Assets
 - Fair Value, Assets Measured on Recurring Basis, Trading Account Assets
 - Fair Value, Assets Measured on Recurring Basis, Loans Receivable
 - Fair Value, Financial Assets Measured on Recurring Basis, Cash Surrender Value

Staff Observations

Element Selection

XBRL US GAAP Taxonomies Viewer

2009 Release

All Taxonomies

- Document and Company Information (all companies)
- Commercial and Industrial Taxonomy (most companies)
- Banking and Savings Institutions Taxonomy
- Brokers and Dealers Taxonomy
- Insurance Taxonomy
- Real Estate Taxonomy

Staff Observations

Element Selection

Element Selection is governed by Rule 405(c)(1)(iii) of Regulation S-T:
c. 1. iii “Each data element contained in the Interactive Data File is matched with an appropriate tag from the most recent version of the standard list of tags specified by the EDGAR Filer Manual. A tag is appropriate only when its standard definition, standard label and other attributes as and to the extent identified in the list of tags match the information to be tagged.....”

The EDGAR Filer Manual Sections 6.6.23 to 6.6.29 establishes a 5 step hierarchy for choosing the most appropriate element for facts

Staff Observations

Element Selection

Consideration hierarchy in deciding between two or more elements in the USGAAP Taxonomy are:

- Period type,
- Item Type,
- Documentation string (Definition),
- Standard label string (Label), and
- References.

Note: The items should be considered in this order. EFM 6.6.29

Staff Observations

Element Selection

1.Period type,

- 2.Item Type,
- 3.Definition,
- 4.Standard label, and
- 5.References.

EFM 6.6.23: An element used in numeric facts representing amounts must have an xbrli:periodType attribute that is the same as the amounts reported.

Let's apply this rule:

1. Determine from the traditional format financial statements whether the fact is an "instant" or "duration"
 - If the fact represented is measured at a point in time, it is "instant".
 - All other facts are "duration".

Look at the choice of elements available for the line item in the traditional format financial statement and screen the choices available based on being "instant" or "duration". If the fact you are looking for is an instant only, consider those elements in the USGAAP taxonomy with an "instant" period type.

Staff Observations

Element Selection

1. Period type,
2. Item Type,
3. Definition,
4. Standard label, and
5. References.

EFM 6.6.27: If there is a choice among different elements whose type attribute is consistent with a set of facts in one or more periods, use the element with the most specific type attribute.

Items Types include: Monetary, Percent, Integer, Shares, Per share, Text block and String

Look at the choice of elements available and screen them based on being “instant” or “duration” then determine the most specific type attribute. If, for example, the fact in the traditional format financial statement is an instant and monetary only, consider those elements in the USGAAP taxonomy.

Staff Observations

Element Selection

1. Period type,
2. Item Type,
3. Definition,
4. Standard label, and,
5. References.

EFM 6.6.24: Scope of the definition must include the amounts reported for that line item in the corresponding official HTML/ASCII document

EFM 6.6.25: Scope of the definition must not explicitly exclude one or more of the amounts in the corresponding official HTML/ASCII document

EFM 6.6.26: When there is a choice among different elements that have definitions consistent with a set of facts in one or more periods, use the element with the narrowest definition.

Lets apply these rules to three principles:

1. Definition must **capture** all concepts to be tagged,
2. Definition **must not** exclude any concepts to be tagged,
3. Use the element with the narrowest definition.

Look at the choice of elements available and screen them based on being “instant” or “duration”. Then determine the most specific type attribute. Then look at the definition and determine that it **includes** all facts in that line item, and does **not exclude** any facts in the line item. Finally, if there is a choice between elements in the USGAAP taxonomy, use the element with the **narrowest** definition.

Staff Observations

Element Selection

Examples where a single concept in the traditional format financial statement is represented by a combination concept element in the USGAAP Taxonomy:

- “Depreciation”: May be able to use the element “Depreciation, Depletion and Amortization.”
- Filer has a separate footnote for “Organization” and one for “Basis of Presentation”: Do not use standard element “Organization, Consolidation, and Presentation of Financial Statements.” Filer must create custom elements for both.

Staff Observations

Element Selection

1. Period type,
2. Item Type,
3. Definition,
- 4. Standard label, and**
5. References.

Look at the choice of element available and screen them based on being “instant” or “duration”. Then determine the most specific type attribute. Then look at the definition and determine that it *captures* all facts in that line item and does *not exclude* all facts in the line item. Then, if there is a choice between elements in the USGAAP taxonomy, use the element with the *narrowest* definition. Finally, if there is still a choice between elements, use the standard label to differentiate between the elements.

Staff Observations

Element Selection

1. *Period type,*
2. *Item Type,*
3. *Definition,*
4. *Standard label, and*
5. *References.*

EFM 6.6.28 When there is a choice among different elements having distinct link:reference elements in a standard taxonomy, use the element with the most specific reference.

Look at the choice of elements available and screen them based on being “instant” or “duration”. Then determine the most specific type attribute. Then look at the definition and determine that it ***captures*** all facts in that line item and does ***not exclude*** any facts in the line item. If there is a choice between elements in the USGAAP taxonomy use the element with the ***narrowest*** definition. Then look to the standard label, and finally look to the references to differentiate the elements using the most specific reference.

Staff Observations

Element Selection

- Standard element with a narrower definition appears more appropriate
- Example: “Paid in Capital” when “Paid in Capital, Common Stock” may be more appropriate

- Standard element with a broader definition appears more appropriate
- Example “Long term debt” Text Block where “Debt disclosure” element may be more appropriate as Long and Short Term debt is mentioned in the note.

- New element created, but a standard element appears appropriate
- Example is the extension “Salaries wages and benefits” when standard element “Labor and Related Expenses” may be more appropriate.

- Standard element used, but a new element should have been created
- For example using the tag “Prepaid expenses” for the line item “Prepaid expenses and other current assets”

Staff Observations on Extensions

Staff Observations

Extensions

- Period type,
- Item Type,
- Documentation string (Definition),
- Standard label string (Label), and
- References.

Staff Observations

Extensions

Custom Element for “Interest and Other Income, Net”

Period type: **Duration**

Item type: **Monetary**

Balance type: **Credit**

Definition: **Interest and other income, net of other expenses.**

Standard Label: **Interest and Other Income, Net**

Element Name: **InterestAndOtherIncomeNet**

Reference: **Prohibited**

Staff Observations on Negative Values and Negated Labels

Staff Observations

Negative Items

Do you really mean to enter a negative value?

- First, decide whether to tag an element with a positive or negative value based on the element's standard definition and balance attribute.
- Standard Taxonomy is designed so that most elements will be tagged with positive values.
- Treasury stock on balance sheet has debit balance attribute while other stockholder's equity accounts have credit balance attributes.

Staff Observations

Negated Items

Do you really mean to negate the label?

Negate the label (reverse the sign) only to change whether an amount is rendered within brackets.

Default position in Standard Label Link Base is set to “positive”.

A positive value will render without brackets unless label is negated.

A negative value will render within brackets unless label is negated.

Staff Observations on Level II

Staff Observations

Element Selection

Guiding principles:

1. Often, there will be more than one reasonable way to tag significant accounting policies
2. The best tagging approach will depend on the filer's particular facts and circumstances
3. A filer's headings and subheadings included in the footnote may be useful guides in determining how to tag the information
4. Each paragraph in the significant accounting policies footnote does not necessarily need to be separately tagged

Staff Observations

Element Selection

Significant accounting policies

A. Revenue Recognition: 10 paragraphs
6 describe product revenues,
3 franchise fees, and,
1 shipping and handling.

B. Cash and Cash Equivalents and Short Term Investments

Comingled discussion of classification issues relating to cash and cash equivalents and short term investments.

Staff Observations on Level III

Note 12: Inventory

	2009	2008
Raw Materials	X,XXX	X,XXX
Work in Process	X,XXX	X,XXX
Finished Goods	X,XXX	X,XXX
Total	X,XXX	X,XXX

Extend for this text block

Staff Observations

Level III

Note 24: Segments

	9 months	9 months	3 months	3 months
Income statement data	2009	2008	2009	2008
Revenues Domestic	X,XXX	X,XXX	X,XXX	X,XXX
Revenue international	X,XXX	X,XXX	X,XXX	X,XXX
Net loss domestic	X,XXX	X,XXX	X,XXX	X,XXX
Net loss international	X,XXX	X,XXX	X,XXX	X,XXX

Balance sheet data			2009	2008
Total Assets			X,XXX	X,XXX
Domestic			X,XXX	X,XXX
International			X,XXX	X,XXX
Total			X,XXX	X,XXX

May use one or two Text Blocks

Staff Observations

Level III

Note 12: Inventory

Filer 1

	2009	2008
Raw Materials	X,XXX	X,XXX
Work in Process	X,XXX	X,XXX
Finished Goods	X,XXX	X,XXX
Total	X,XXX	X,XXX

Single Text Block

Filer 2

	2009
Raw Materials	X,XXX
Work in Process	X,XXX
Finished Goods	X,XXX
Total	X,XXX

	2008
Raw Materials	X,XXX
Work in Process	X,XXX
Finished Goods	X,XXX
Total	X,XXX

May use one or
two Text Blocks

Staff Observations

Level III

NOTE 6 FAIR VALUE MEASUREMENTS

Assets and Liabilities Measured at Fair Value on a Recurring Basis

The following table presents our assets and liabilities at December 31, 2010, which are measured at fair value on a recurring basis:

(In millions)

	Level 1	Level 2	Level 3	Gross Fair Value	FIN No. 39 Netting ^(a)	Net Fair Value
Assets						
Mutual funds	\$ 982	\$ -	\$ -	\$ 982	\$ -	\$ 982
Commercial paper	-	2,601	-	2,601	-	2,601
Certificates of deposit	-	555	-	555	-	555
U.S. Government and Agency securities	7,134	6,105	-	13,239	-	13,239
Foreign government bonds	501	3,022	-	3,523	-	3,523
Mortgage-backed securities	-	3,593	-	3,593	-	3,593
Corporate notes and bonds	-	4,073	253	4,326	-	4,326
Municipal securities	-	256	-	256	-	256
Common and preferred stock	4,218	28	5	4,251	-	4,251
Derivatives	5	623	5	633	(235)	398
Total	\$12,840	\$20,856	\$263	\$33,959	\$(235)	\$33,724
Liabilities						
Derivatives	\$ 5	\$ 344	\$ -	\$ 349	\$(231)	\$ 118

(a) FIN No. 39, *Offsetting of Amounts Related to Certain Contracts* – an interpretation of APB No. 10 and FASB Statement No. 105, permits the netting of derivative assets and derivative liabilities when a legally enforceable master netting agreement exists. These amounts include fair value adjustments related to our own credit risk and counterparty credit risk.

May use single or multiple text blocks

Staff Observations on Level IV

Note 12: Inventory

	2009	2008
Raw Materials	X,XXX	X,XXX
Work in Process	X,XXX	X,XXX
Finished Goods	X,XXX	X,XXX
Total	X,XXX	X,XXX

Staff Observations and Best Practices

Level IV

Types of Property, Plant and Equipment [Domain]

Domain Members

Line Items

	Land [Member]	Buildings [Member]	Furniture and Fixtures [Member]	Construction in Progress [Member]	Total
Property, Plant and Equipment, Gross					
Accumulated Depreciation, Depletion and Amortization, Property Plant and Equipment					
Property, Plant and Equipment, Net, Total					

Facts

- Use the standard elements and structures even if the table format is different from the traditional format financial statements. (FAQ 38)

Staff Observations and Best Practices

Level IV

Extract of Traditional format PP&E table

Land	X,XXX
Buildings	X,XXX
Furniture and Fixtures	X,XXX
Construction in Progress	X,XXX

Dimensional table format

	Land [Member]	Buildings [Member]	Furniture and Fixtures [Member]	Construction in Progress [Member]
Property, Plant and Equipment, Gross	X,XXX	X,XXX	X,XXX	X,XXX

Amounts

This debt instrument has a variable interest rate of LIBOR plus 1%, which is reset monthly.

The useful lives of fixed assets range from 3 to 5 years.

Inventory Footnote

This example is not intended to represent a complete footnote disclosure. Information has been extracted and summarized for the purpose of illustrating certain mapping and rendering issues.

Inventory – Traditional Format

Note 7 - Inventory

The components of inventory were as follows:

	Year ended December 31,	
(in millions)	<u>2010</u>	<u>2009</u>
Raw materials	\$200	\$400
Work in process	75	50
Finished goods	<u>425</u>	<u>450</u>
Total	<u>\$700</u>	<u>\$900</u>

Inventory - Level 1

7. INVENTORY

12 Months Ended

Dec. 31, 2010

Notes to Financial Statements:

INVENTORY

NOTE 7 INVENTORY

The components of inventory were as follows:

(in millions)

	December 31,	2010	2009
Raw materials		\$200	\$400
Work in process		75	50
Finished goods		425	450
Total		<u>\$700</u>	<u>\$900</u>

Inventory - Level 3

7. INVENTORY (Tables)

12 Months Ended

Dec. 31, 2010

Notes to Financial Statements:

Inventory (table)

(in millions)

	December 31, 2010	2009
Raw materials	\$200	\$400
Work in process	75	50
Finished goods	425	450
Total	<u>\$700</u>	<u>\$900</u>

Inventory - Level 4

7. INVENTORY (Details) (USD \$) In Millions	Dec. 31, 2010	Dec. 31, 2009
Inventory		
Raw materials	\$ 200	\$ 400
Work in process	75	50
Finished goods	425	450
Total	\$ 700	\$ 900

Balance Sheets (USD \$) In Millions	Dec. 31, 2010	Dec. 31, 2009
Current assets:		
Inventory	\$ 700	\$ 900

Restructuring Footnote

This example is not intended to represent a complete footnote disclosure. Information has been extracted and summarized for the purpose of illustrating certain mapping and rendering issues.

Restructuring – Traditional Format

NOTE 7. RESTRUCTURING CHARGES

Plan B Restructuring Charges

In the fourth quarter of 2009, we initiated our Plan B restructuring program, consisting of reductions in workforce of approximately 600 full-time positions and the consolidation of facilities, in order to reduce our operating costs and focus our resources on key strategic priorities. In connection with this restructuring program, we recorded restructuring charges in the fourth quarter of 2009 totaling \$32.8 million related to termination benefits for the elimination of approximately 300 of the 600 full-time positions. As of December 31, 2009, \$1.7 million was paid.

In the second quarter of 2010, we discontinued use of approximately 70,000 square feet of research and development and sales facilities. We accrued \$5.3 million for the fair value of our future contractual obligations under these operating leases using our credit-adjusted risk-free interest rate, estimated at approximately 6% as of the date we ceased to use the leased properties. This amount is net of the fair value of future estimated sublease income of approximately \$3.3 million. We also recorded charges of \$2.4 million for termination benefits for the elimination of approximately 125 of the remaining 300 full-time positions expected to be terminated.

In the third quarter of 2010, we accrued an additional \$0.2 million under this program for termination benefits related to the elimination of approximately 23 of the remaining 175 full-time positions expected to be terminated. In the fourth quarter of 2010, we accrued an additional \$0.7 million under this program for termination benefits related to the elimination of substantially all of the remaining full-time positions expected to be terminated. Included in the other adjustments column are foreign currency translation adjustments of \$0.4 million and small changes to previous estimates.

The following table sets forth a summary of restructuring activities during the year ended December 31, 2010:

	December 31, 2009	Costs Incurred	Cash Payments	Other Adj	December 31, 2010	Total Costs Incurred to Date	Total Costs Expected to be Incurred
Termination benefits	\$31.1	\$3.3	\$(34.1)	\$0.7	\$1.0	\$36.8	\$36.9
Cost of closing facilities	-	5.3	(2.1)	-	3.2	5.3	5.3
Total	\$31.1	\$8.6	\$(36.2)	\$0.7	\$4.2	\$42.1	\$42.2

Restructuring – Level 1

Restructuring Charges	12 Months Ended						
	Dec. 31, 2010						
Notes to Financial Statements:							
RESTRUCTURING CHARGES	NOTE 7. RESTRUCTURING CHARGES						
	<i>Plan B Restructuring Charges</i>						
	<p>In the fourth quarter of 2009, we initiated our Plan B restructuring program, consisting of reductions in workforce of approximately 600 full-time positions and the consolidation of facilities, in order to reduce our operating costs and focus our resources on key strategic priorities. In connection with this restructuring program, we recorded restructuring charges in the fourth quarter of 2009 totaling \$32.8 million related to termination benefits for the elimination of approximately 300 of the 600 full-time positions. As of December 31, 2009, \$1.7 million was paid.</p>						
	<p>In the second quarter of 2010, we discontinued use of approximately 70,000 square feet of research and development and sales facilities. We accrued \$5.3 million for the fair value of our future contractual obligations under these operating leases using our credit-adjusted risk-free interest rate, estimated at approximately 6% as of the date we ceased to use the leased properties. This amount is net of the fair value of future estimated sublease income of approximately \$3.3 million. We also recorded charges of \$2.4 million for termination benefits for the elimination of approximately 125 of the remaining 300 full-time positions expected to be terminated.</p>						
	<p>In the third quarter of 2010, we accrued an additional \$0.2 million under this program for termination benefits related to the elimination of approximately 23 of the remaining 175 full-time positions expected to be terminated. In the fourth quarter of 2010, we accrued an additional \$0.7 million under this program for termination benefits related to the elimination of substantially all of the remaining full-time positions expected to be terminated. Included in the other adjustments column are foreign currency translation adjustments of \$0.4 million and small changes to previous estimates.</p>						
	The following table sets forth a summary of restructuring activities during the year ended December 31, 2010:						
	December 31, 2009	Costs Incurred	Cash Payments	Other Adj	December 31, 2010	Total Costs Incurred to Date	Total Costs Expected to be Incurred
Termination benefits	\$ 31.1	\$ 3.3	\$(34.1)	\$ 0.7	\$ 1.0	\$ 36.8	\$ 36.9
Cost of closing facilities	-	5.3	(2.1)	-	3.2	5.3	5.3
Total	\$ 31.1	\$ 8.6	\$(36.2)	\$ 0.7	\$ 4.2	\$ 42.1	\$ 42.2

Restructuring – Level 3

Restructuring Charges (Tables)	12 Months Ended						
	Dec. 31, 2010						
Notes to Financial Statements:							
Schedule of Restructuring and Related Costs (table)						Total Costs Incurred to Date	Total Costs Expected to be Incurred
	December 31, 2009	Costs Incurred	Cash Payments	Other Adj	December 31, 2010		
Termination benefits	\$ 31.1	\$ 3.3	\$(34.1)	\$ 0.7	\$ 1.0	\$ 36.8	\$ 36.9
Cost of closing facilities	-	5.3	(2.1)	-	3.2	5.3	5.3
Total	\$ 31.1	\$ 8.6	\$(36.2)	\$ 0.7	\$ 4.2	\$ 42.1	\$ 42.2

Restructuring – Level 4

Restructuring Charges (Details) (USD \$) In Millions, unless otherwise specified	12 Months Ended		3 Months Ended				12 Months Ended	3 Months Ended	12 Months Ended
	Dec. 31, 2010	Dec. 31, 2009	Dec. 31, 2010 Employee Severance	Sep. 30, 2010 Employee Severance	Jun. 30, 2010 Employee Severance	Dec. 31, 2009 Employee Severance	Dec. 31, 2010 Employee Severance	Jun. 30, 2010 Facility Closing sqft	Dec. 31, 2010 Facility Closing
Restructuring Reserve [Roll Forward]									
Restructuring Reserve, Beginning of Period	\$ 31.1								
Costs Incurred	8.6		0.7	0.2	2.4	32.8	3.3	5.3	5.3
Cash Payments	(36.2)					(1.7)	(34.1)		(2.1)
Other Adj.	0.7						0.7		
Restructuring Reserve, End of Period	4.2	31.1	1			31.1	1		3.2
Total Costs Incurred to Date	42.1						36.8		5.3
Total Costs Expected to be Incurred	42.2						36.9		5.3
Reduction in Full Time Positions, Expected				175	300	600			
Reduction in Full Time Positions, Actual				23	125	300			
Restructuring Reserve, FX Translation Adjustment							0.4		
Vacated Facilities, Area (in sqft)								70,000	
Credit Adjusted Risk-Free Interest Rate								0.06	
Sublease Income, Estimated								\$ 3.3	

Fair Value Footnote

This example is not intended to represent a complete footnote disclosure. Information has been extracted and summarized for the purpose of illustrating certain mapping and rendering issues.

Fair Value – Traditional Format

NOTE 6 FAIR VALUE MEASUREMENTS

Assets and Liabilities Measured at Fair Value on a Recurring Basis

The following table presents our assets and liabilities at December 31, 2010, which are measured at fair value on a recurring basis:

(In millions)

	Level 1	Level 2	Level 3	Gross Fair Value	FIN No. 39 Netting ^(a)	Net Fair Value
Assets						
Mutual funds	\$ 982	\$ –	\$ –	\$ 982	\$ –	\$ 982
Commercial paper	–	2,601	–	2,601	–	2,601
Certificates of deposit	–	555	–	555	–	555
U.S. Government and Agency securities	7,134	6,105	–	13,239	–	13,239
Foreign government bonds	501	3,022	–	3,523	–	3,523
Mortgage-backed securities	–	3,593	–	3,593	–	3,593
Corporate notes and bonds	–	4,073	253	4,326	–	4,326
Municipal securities	–	256	–	256	–	256
Common and preferred stock	4,218	28	5	4,251	–	4,251
Derivatives	5	623	5	633	(235)	398
Total	\$12,840	\$20,856	\$263	\$33,959	\$(235)	\$33,724
Liabilities						
Derivatives	\$ 5	\$ 344	\$ –	\$ 349	\$(231)	\$ 118

(a) FIN No. 39, *Offsetting of Amounts Related to Certain Contracts – an interpretation of APB No. 10 and FASB Statement No. 105*, permits the netting of derivative assets and derivative liabilities when a legally enforceable master netting agreement exists. These amounts include fair value adjustments related to our own credit risk and counterparty credit risk.

Fair Value – Traditional Format con't

Changes in Level 3 Instruments Measured at Fair Value on a Recurring Basis

The majority of our Level 3 instruments consist of investment securities classified as available-for-sale with changes in fair value included in other comprehensive income. The following table presents the changes in Level 3 instruments measured on a recurring basis for the year ended December 31, 2010:

(In millions)

	Corporate Notes and Bonds	Common and Preferred Stock	Derivative Assets	Total
Balance, beginning of period	\$138	\$ 8	\$ 71	\$217
Total realized and unrealized gains (losses):				
Included in other income (expense)	(6)	(6)	51	39
Included in other comprehensive income	111	-	-	111
Purchases, issuances, and settlements	-	5	(119)	(114)
Transfers in (out)	10	(2)	2	10
Balance, end of period	<u>\$253</u>	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$263</u>
Change in unrealized gains (losses) included in other income (expense) related to assets held as of December 31, 2010	<u>\$ (7)</u>	<u>\$ (5)</u>	<u>\$ 4</u>	<u>\$ (8)</u>

Assets and Liabilities Measured at Fair Value on a Nonrecurring Basis

We measure certain assets, including our cost and equity method investments, at fair value on a nonrecurring basis. These assets are recognized at fair value when they are deemed to be other-than-temporarily impaired. At December 31, 2010, the fair value of the common and preferred stock that we held that was required to be measured at fair value on a non-recurring basis was \$164 million. This fair value was determined using models with significant unobservable inputs.

In accordance with the provisions of Accounting Principles Board Opinion No. 18, *The Equity Method of Accounting for Investments in Common Stock*, we review the carrying values of our investments when events and circumstances warrant, and we consider all available evidence in evaluating when declines in fair value are other than temporary. The fair values of our investments are determined based on valuation techniques using the best information available, and may include quoted market prices, market comparables, and discounted cash flow projections. An impairment charge is recorded when the cost of the investment exceeds its fair value and this condition is determined to be other than temporary. During the fiscal year ended December 31, 2010, impairment charges of \$86 million were recognized for certain investments measured at fair value on a nonrecurring basis as the decline in their respective fair values below their cost was determined to be other than temporary in all instances.

Fair Value – Level 1

6. FAIR VALUE MEASUREMENTS	12 Months Ended					
	Dec. 31, 2010					
Notes to Financial Statements:						
FAIR VALUE MEASUREMENTS						
	Assets and Liabilities Measured at Fair Value on a Recurring Basis					
	The following table presents our assets and liabilities at December 31, 2010, which are measured at fair value on a recurring basis:					
	(in millions)					
	Level 1	Level 2	Level 3	Gross Fair Value	FIN No. 39 Netting ^(a)	Net Fair Value
Assets						
Mutual funds	\$982	\$ -	\$ -	\$982	\$ -	\$982
Commercial paper	-	2,601	-	2,601	-	2,601
Certificates of deposit	-	555	-	555	-	555
U.S. Government and Agency securities	7,134	6,105	-	13,239	-	13,239
Foreign government bonds	501	3,022	-	3,523	-	3,523
Mortgage-backed securities	-	3,593	-	3,593	-	3,593
Corporate notes and bonds	-	4,073	253	4,326	-	4,326
Municipal securities	-	256	-	256	-	256
Common and preferred stock	4,218	28	5	4,251	-	4,251
Derivatives	5	623	5	633	(235)	398
Total	<u>\$12,840</u>	<u>\$20,856</u>	<u>\$263</u>	<u>\$33,959</u>	<u>\$(235)</u>	<u>\$33,724</u>
Liabilities						
Derivatives	\$ 5	\$ 344	\$ -	\$ 349	\$(231)	\$ 118

- (a) FIN No. 39, *Offsetting of Amounts Related to Certain Contracts - an interpretation of APB No. 10 and FASB Statement No. 105*, permits the netting of derivative assets and derivative liabilities when a legally enforceable master netting agreement exists. These amounts include fair value adjustments related to our own credit risk and counterparty credit risk.

Fair Value – Level 1 con't

Changes in Level 3 Instruments Measured at Fair Value on a Recurring Basis

The majority of our Level 3 instruments consist of investment securities classified as available-for-sale with changes in fair value included in other comprehensive income. The following table presents the changes in Level 3 instruments measured on a recurring basis for the year ended December 31, 2010:

(in millions)				
	Corporate Notes and Bonds	Common and Preferred Stock	Derivative Assets	Total
Balance, beginning of period	\$138	\$ 8	\$ 71	\$217
Total realized and unrealized gains (losses):				
Included in other income (expense)	(6)	(6)	51	39
Included in other comprehensive income	111	-	-	111
Purchases, issuances, and settlements	-	5	(119)	(114)
Transfers in (out)	10	(2)	2	10
Balance, end of period	<u>\$253</u>	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$263</u>
Change in unrealized gains (losses) included in other income (expense) related to assets held as of December 31, 2010	<u>\$ (7)</u>	<u>\$ (5)</u>	<u>\$ 4</u>	<u>\$ (8)</u>

Assets and Liabilities Measured at Fair Value on a Nonrecurring Basis

We measure certain assets, including our cost and equity method investments, at fair value on a nonrecurring basis. These assets are recognized at fair value when they are deemed to be other-than-temporarily impaired. At December 31, 2010, the fair value of the common and preferred stock that we held that was required to be measured at fair value on a non-recurring basis was \$ 164 million. This fair value was determined using models with significant unobservable inputs.

In accordance with the provisions of Accounting Principles Board Opinion No. 18, *The Equity Method of Accounting for Investments in Common Stock*, we review the carrying values of our investments when events and circumstances warrant, and we consider all available evidence in evaluating when declines in fair value are other than temporary. The fair values of our investments are determined based on valuation techniques using the best information available, and may include quoted market prices, market comparables, and discounted cash flow projections. An impairment charge is recorded when the cost of the investment exceeds its fair value and this condition is determined to be other than temporary. During the fiscal year ended December 31, 2010, impairment charges of \$ 86 million were recognized for certain investments measured at fair value on a nonrecurring basis as the decline in their respective fair values below their cost was determined to be other than temporary in all instances.

Fair Value – Level 3

6. FAIR VALUE MEASUREMENTS (Tables)	12 Months Ended						
	Dec. 31, 2010						
Notes to Financial Statements:							
Assets and liabilities measured on a recurring basis (table)	(in millions)						
		Level 1	Level 2	Level 3	Gross Fair Value	FIN No. 39 Netting ^(a)	Net Fair Value
Assets							
Mutual funds		\$982	\$ -	\$ -	\$982	\$ -	\$982
Commercial paper		-	2,601	-	2,601	-	2,601
Certificates of deposit		-	555	-	555	-	555
U.S. Government and Agency securities		7,134	6,105	-	13,239	-	13,239
Foreign government bonds		501	3,022	-	3,523	-	3,523
Mortgage-backed securities		-	3,593	-	3,593	-	3,593
Corporate notes and bonds		-	4,073	253	4,326	-	4,326
Municipal securities		-	256	-	256	-	256
Common and preferred stock		4,218	28	5	4,251	-	4,251
Derivatives		5	623	5	633	(235)	398
Total		\$12,840	\$20,856	\$263	\$33,959	\$(235)	\$33,724
Liabilities							
Derivatives		\$ 5	\$ 344	\$ -	\$ 349	\$(231)	\$ 118
<p>(a) FIN No. 39, <i>Offsetting of Amounts Related to Certain Contracts - an interpretation of APB No. 10 and FASB Statement No. 105</i>, permits the netting of derivative assets and derivative liabilities when a legally enforceable master netting agreement exists. These amounts include fair value adjustments related to our own credit risk and counterparty credit risk.</p>							
Changes in level 3 Instruments Measured at Fair Value on a Recurring Basis (Table)	(in millions)						
				Corporate Notes and Bonds	Common and Preferred Stock	Derivative Assets	Total
Balance, beginning of period				\$138	\$ 8	\$ 71	\$217
Total realized and unrealized gains (losses):							
Included in other income (expense)				(6)	(6)	51	39
Included in other comprehensive income				111	-	-	111
Purchases, issuances, and settlements				-	5	(119)	(114)
Transfers in (out)				10	(2)	2	10
Balance, end of period				\$253	\$ 5	\$ 5	\$263
Change in unrealized gains (losses) included in other income (expense) related to assets held as of December 31, 2010				\$ (7)	\$ (5)	\$ 4	\$ (8)

Fair Value – Level 4

6. FAIR VALUE MEASUREMENTS (Details) (USD \$) In Millions	Dec. 31, 2010
Assets:	
Mutual funds	\$ 982
Commercial paper	2,601
Certificates of deposit	555
U.S. Government and Agency securities	13,239
Foreign government bonds	3,523
Mortgage-backed securities	3,593
Corporate notes and bonds	4,326
Municipal securities	256
Common and preferred stock	4,251
Derivatives, Assets	398
Fair Value of Assets Measured on a Recurring Basis	33,724
Liabilities:	
Derivatives, Liabilities	118
Level 1	
Assets:	
Mutual funds	982
U.S. Government and Agency securities	7,134
Foreign government bonds	501
Common and preferred stock	4,218
Derivatives, Assets	5
Fair Value of Assets Measured on a Recurring Basis	12,840
Liabilities:	
Derivatives, Liabilities	5
Level 2	

Level 2		
Assets:		
Commercial paper	2,601	
Certificates of deposit	555	
U.S. Government and Agency securities	6,105	
Foreign government bonds	3,022	
Mortgage-backed securities	3,593	
Corporate notes and bonds	4,073	
Municipal securities	256	
Common and preferred stock	28	
Derivatives, Assets	623	
Fair Value of Assets Measured on a Recurring Basis	20,856	
Liabilities:		
Derivatives, Liabilities	344	
Level 3		
Assets:		
Corporate notes and bonds	253	
Common and preferred stock	5	
Derivatives, Assets	5	
Fair Value of Assets Measured on a Recurring Basis	263	
Gross Fair Value		

Gross Fair Value		
Assets:		
Mutual funds	982	
Commercial paper	2,601	
Certificates of deposit	555	
U.S. Government and Agency securities	13,239	
Foreign government bonds	3,523	
Mortgage-backed securities	3,593	
Corporate notes and bonds	4,326	
Municipal securities	256	
Common and preferred stock	4,251	
Derivatives, Assets	633	
Fair Value of Assets Measured on a Recurring Basis	33,959	
Liabilities:		
Derivatives, Liabilities	349	
FIN No. 39 Netting		
Assets:		
Derivatives, Assets	(235)	[1]
Fair Value of Assets Measured on a Recurring Basis	(235)	[1]
Liabilities:		
Derivatives, Liabilities	\$ (231)	[1]

[1] FIN No. 39, *Offsetting of Amounts Related to Certain Contracts - an interpretation of APB No. 10 and FASB Statement No. 105*, permits the netting of derivative assets and derivative liabilities when a legally enforceable master netting agreement exists. These amounts include fair value adjustments related to our own credit risk and counterparty credit risk.

Fair Value – Level 4 con't.

6. FAIR VALUE MEASUREMENTS, Details 2 (USD \$) In Millions	12 Months Ended	
	Dec. 31, 2010	Dec. 31, 2009
Level 3 Assets [Roll Forward]		
Balance, beginning of period	\$ 217	
Total realized and unrealized gains (losses):		
Included in other income (expense)	39	
Included in other comprehensive income	111	
Purchases, issuances, and settlements	(114)	
Transfers in (out)	10	
Balance, end of period	263	217
Change in unrealized gains (losses) included in other income (expense) related to assets held	(8)	
Corporate Notes and Bonds		
Level 3 Assets [Roll Forward]		
Balance, beginning of period	138	
Total realized and unrealized gains (losses):		
Included in other income (expense)	(6)	
Included in other comprehensive income	111	
Transfers in (out)	10	
Balance, end of period	253	138
Change in unrealized gains (losses) included in other income (expense) related to assets held	(7)	
Common and Preferred Stock		

Common and Preferred Stock		
Level 3 Assets [Roll Forward]		
Balance, beginning of period	8	
Total realized and unrealized gains (losses):		
Included in other income (expense)	(6)	
Purchases, issuances, and settlements	5	
Transfers in (out)	(2)	
Balance, end of period	5	8
Change in unrealized gains (losses) included in other income (expense) related to assets held	(5)	
Derivative Assets		
Level 3 Assets [Roll Forward]		
Balance, beginning of period	71	
Total realized and unrealized gains (losses):		
Included in other income (expense)	51	
Purchases, issuances, and settlements	(119)	
Transfers in (out)	2	
Balance, end of period	5	71
Change in unrealized gains (losses) included in other income (expense) related to assets held	\$ 4	

Fair Value – Level 4 con't.

6. FAIR VALUE MEASUREMENTS, Details 3 (USD \$) In Millions	12 Months Ended
	Dec. 31, 2010
Fair Value, Assets Measured on Nonrecurring Basis:	
Cost and Equity Method Investments, Fair Value Disclosure	\$ 164
Impairment Charges Recognized, Fair Value Disclosure	\$ 86

*Draft Changes to the EDGAR Filer
Manual version 14*

Draft changes in EDGAR Filer Manual

6.5.26 added to accommodate filers having multiple classes of shares outstanding (and 6.5.21 correspondingly relaxed)

6.5.21 dei:DocumentFiscalYearFocus and dei:DocumentFiscalPeriodFocus now required for 10-K, 10-Q, 20-F, 40-F, 6-K, N-Q, N-CSR, and N-CSR filings

6.5.31 Removed; footnotes do not require the order attribute.

6.16.2 Removed; dimension-default arcs need only conform to XBRL 2.1 and XBRL Dimensions 1.0 constraints.

Draft changes in EDGAR Filer Manual

Fiscal Year and Period Focus

dei:DocumentFiscalYearFocus

❖ Value format is CCYY, e.g. '2010'

dei:DocumentFiscalPeriodFocus

❖ Value is one of: FY, Q1, Q2, Q3, Q4, H1, H2, M9, T1, T2, T3, M8, CY.

WRN: XBRL WARNING MESSAGE

MSG: Warning: [im-0521-doctype-missing-document-fiscal-year-focus] The instance document has dei:DocumentType of 10-K but does not have a value for the fiscal year focus.

LOC: LINE NUMBER: 0

WRN: XBRL WARNING MESSAGE

MSG: Warning: [im-0521-doctype-missing-document-fiscal-period-focus] The instance document has dei:DocumentType of 10-K but does not have a value for the fiscal period focus.

LOC: LINE NUMBER: 0

Draft changes in EDGAR Filer Manual

6.5.26 An instance with dei:DocumentType of 10-K, 10-Q, 20-F, or 40-F must have at least one dei:EntityCommonStockSharesOutstanding fact for each class of stock outstanding.

If an entity represented in the Required Context has only one class of common stock outstanding, then no matter what the share class is named, the instance requires only one dei:EntityCommonStockSharesOutstanding fact, and the context of that fact will have an xbrli:instant equal to the measurement date, and that context will have no xbrli:segment element.

If the entity represented in the Required Context has multiple classes of common shares outstanding, then the instance must not have any dei:EntityCommonStockSharesOutstanding fact in any context without an xbrli:segment. Instead, the instance must have a distinct context for each class of common stock outstanding, and each context will have xbrli:instant equal to the measurement date, an xbrli:segment with an explicit member of the us-gaap:StatementClassOfStockAxis for each class of stock, and a dei:EntityCommonStockSharesOutstanding fact in each such context.

*Using EDGAR Test Filings to Check
Validation and Using the Previewer*

*Using EDGAR Test Filings to Check
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EDGAR Filer News: *[Updated: February 08, 2010]*

- Release 10.0^{NEW!}**: On February 08, 2010, EDGAR was updated as follows:
 - Effective February 28, 2010, 8-K Item 5.07 (Submission of Matters to a Vote of Security Holders) will be available for use on submission form types 8-K, 8-K/A, 8-K12B, 8-K12B/A, 8-K12G3, 8-K12G3/A, 8-K15D5, and 8-K15D5/A (See Release No. 33-9089). These submission types are available on EDGARLink Submission Template 3.
 - The EDGAR state/country list of values has been updated to include the following additions and deletions. Fields that allow the selection of state/country from the Retrieve/Edit Data - Retrieve Company Information utility have been updated with these values. Please see the [SEC website](#) for the complete list of EDGAR states and countries.

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Release 9.18 Update Available! On December 14, 2009, we made a minor update to the EDGARLink Software for Release 9.18. You may either download the complete Release 9.18 EDGARLink package or the Release 9.18 EDGARLink patch file. Please note that you must have previously downloaded and installed a complete Release 9.x EDGARLink software package to properly install the EDGARLink patch file. [Click here to download the Release 9.18 EDGARLink patch now](#), or else continue to read information on the complete download below.

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edgar-20081231_def.xml	EX-101.DEF		<input type="checkbox"/>
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Submission Template #3

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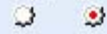
8-K

Signature

Signature Button

LIVE TEST

Live/Test Filing ?



Return Copy



Is this an electronic copy of an official filing submitted in paper format?

YES

Filer CIK

0000990666

Filer CCC



Co-Reg CIK

Co-Reg CCC

Add CoRegistrant

Submission Contact

SROS Add

Name

Walter Hamscher

NONE

Phone Number

202 551-5397

Period

01-31-2010

Items Add

7.01

Submission Validation Results

SUBMISSION ERRORS: 0 WARNINGS: 0

No Errors

Note that attached XBRL documents will undergo additional validation upon EDGAR submission and may be found to contain XML and XBRL errors not reported here.

DOCUMENTS TO CHECK: 6 DONE: 6 WITH ERRORS: 0


Document Name	Errors
a-605_08.txt	0
edgar-20081231_pre.xml	0
edgar-20081231_xsd	0
edgar-20081231_def.xml	0
edgar-20081231_lab.xml	0
e60534004gd-20081231.xml	0

[View Document Results...](#)

EDGARS NOTIFICATIONS

SEGMENT HELP

Ver 9.14



EDGAR®

Items Add

7.01

EDGAR WEB SITE SUBMISSION VALIDATION

Submission Type: 8-K Filer CIK: 0000990666

DOCUMENTS NOTIFICATIONS MODULE/SEGMENT HELP

e60534004gd.xfd

Submission Template #3



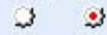
8-K

Signature

Signature Button

LIVE TEST

Live/Test Filing ?



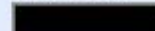
Return Copy



Filer CIK

0000990666

Filer CCC



Co-Reg CIK

Co-Reg CCC

Add CoRegistrant

Is this an electronic copy of an official filing submitted in paper format?

YES

Submission Contact

SROS Add

Name

Walter Hamscher

NONE

Phone Number

202 551-5397

Period

01-31-2010

Items Add

7.01

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Electronic Data Gathering, Analysis, and Retrieval (EDGAR)



Welcome to EDGAR. We designed EDGAR to provide an electronic filing and company information management environment for those EDGAR filers and filing agents who file with the SEC under the Securities Act of 1933, the Securities Exchange Act of 1934, the Public Utility Holding Company Act of 1935, the Trust Indenture Act of 1939, and the Investment Company Act of 1940 (collectively, "Acts").

Login Password Status: Your Password will expire on October 8, 2010.

EDGAR Filer News: *[Updated: February 08, 2010]*

- Release 10.0^{NEW!}**: On February 08, 2010, EDGAR was updated as follows:
 - Effective February 28, 2010, 8-K Item 5.07 (Submission of Matters to a Vote of Security Holders) will be available for use on submission form types 8-K, 8-K/A, 8-K12B, 8-K12B/A, 8-K12G3, 8-K12G3/A, 8-K15D5, and 8-K15D5/A (See Release No. 33-9089). These submission types are available on EDGARLink Submission Template 3.
 - The EDGAR state/country list of values has been updated to include the following additions and deletions. Fields that allow the selection of state/country from the Retrieve/Edit Data - Retrieve Company Information utility have been updated with these values. Please see the [SEC website](#) for the complete list of EDGAR states and countries.

Need Help Getting Started?

Click [here](#) if you need help navigating this website.

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Transmit Submission

Single Submission Transfer

- [Transmit as a Test Submission](#)
- [Transmit as a LIVE Submission](#)

Bulk Submission Transfer

- [Transmit as a Test Bulk Submission](#)
- [Transmit as a LIVE Bulk Submission](#)

Please tell us how you plan to transmit your submission to EDGAR.

- Select a "single submission transfer" option if you want to send only one submission.
- Select a "bulk submission transfer" option if you want to send two or more submissions at the same time.

Do not use a bulk submission transfer option when sending only one document. If you make a bulk submission transfer, you must use the EDGARLink/Windows bulk submission template.

Warning: If you are not ready to make a LIVE submission, choose "test" submission. If you make a "LIVE" submission, we will automatically disseminate the public portions of your submission(s). Please use caution when transmitting LIVE submissions to EDGAR.

EDGAR will give you an accession number for each test or LIVE transmission. Please remember that the fact we assigned an accession number to your submission does not mean that EDGAR actually accepted your submission

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EDGAR Transmit Single Test Filing - Windows Internet Explorer

https://www.edgarfiling.sec.gov/servlet/MultiHandlerServlet?session=E4EA88D309E1B553BE2CF9DDA44

Transmit Single Test Submission

Submission File Name: [Browse...](#)

[Transmit Test Submission](#)

Please select a test file to transmit to EDGAR. EDGAR will give you an accession number for each test transmission.

Done Internet 100%

- Select a "bulk submission transfer" option if you want to send two or more submissions at the same time.

Do not use a bulk submission transfer option when sending only one document. If you make a bulk submission transfer, you must use the EDGARLink/Windows bulk submission template.

Warning: If you are not ready to make a LIVE submission, choose "test" submission. If you make a "LIVE" submission, we will automatically disseminate the public portions of your submission(s). Please use caution when transmitting LIVE submissions to EDGAR.

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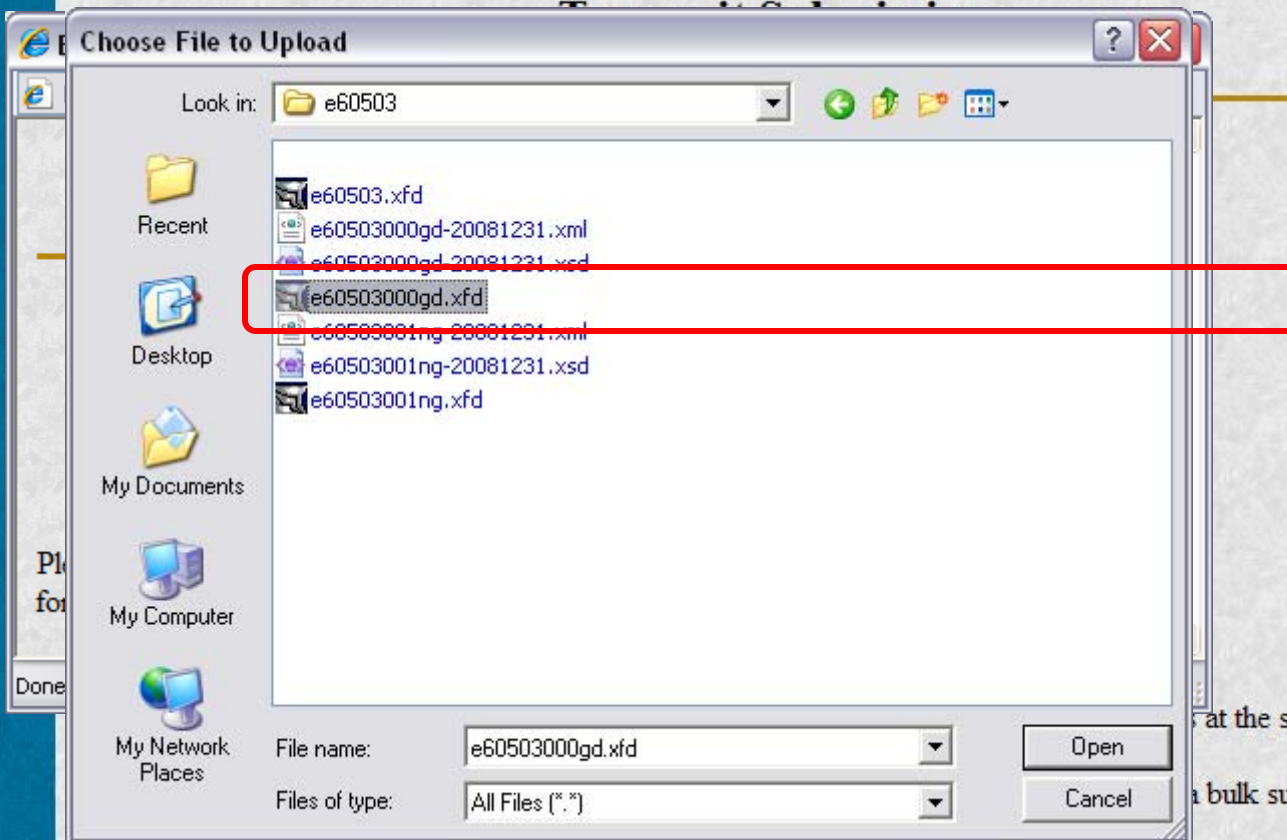
Downloads

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- [Submission Templates](#)
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EDGAR Transmit Single Test Filing - Windows Internet Explorer

https://www.edgarfiling.sec.gov/servlet/MultiHandlerServlet?session=E4EA88D309E1B553BE2CF9DDA4448D5E

Transmit Single Test Submission

Submission File Name: [Browse...](#)

[Transmit Test Submission](#)

Please select a test file to transmit to EDGAR. EDGAR will give you an accession number for each test transmission.

Done Internet 100%

- Select a "single submission transfer" option if you want to send only one submission.
- Select a "bulk submission transfer" option if you want to send two or more submissions at the same time.

Do not use a bulk submission transfer option when sending only one document. If you make a bulk submission transfer, you must use the EDGARLink/Windows bulk submission template.

Warning: If you are not ready to make a LIVE submission, choose "test" submission. If you make a "LIVE" submission, we will automatically disseminate the public portions of your submission(s). Please use caution when transmitting LIVE submissions to EDGAR.

EDGAR will give you an accession number for each test or LIVE transmission. Please remember that the fact we assigned an accession number to your submission does not mean that EDGAR actually accepted your submission

Transmit Single Test Submission Results

Your accession number for this submission is: 0000990666-10-000002

The fact that we assigned an accession number to your submission does not mean that EDGAR actually accepted your submission. Here's how you can confirm whether EDGAR accepted your submission:

- If you gave us your Internet email address, read your notification message; or
- Using the navigation bar on the left, click on "Retrieve/Edit Data" under Information Exchange.

Done

Transmit Another

Done

Internet

100%

submission, we will automatically disseminate the public portions of your submission(s). Please use caution when transmitting LIVE submissions to EDGAR.

EDGAR will give you an accession number for each test or LIVE transmission. Please remember that the fact we assigned an accession number to your submission does not mean that EDGAR actually accepted your submission

- Mail
- Favorite Folders
- Unread Mail (1)
 - Inbox
 - Drafts
 - Outbox
 - Sent Items

Look for: Search In Unread Mail Find Now Clear Options

Unread Mail

From	Subject	Size	Received	In Folder
Date: Today				
edgar-postmaster...	SUSPENDED FORM TYPE XXXXXXXXXXXX (000...	7 KB	Wed 3/17/2010 12:25 PM	Postmaster

- All Mail Folders
- Personal Folders
 - Archive Folders
 - Personal Folders

SUSPENDED FORM TYPE XXXXXXXXXXXX (0000990666-10-000002)

edgar-postmaster@sec.gov

Extra line breaks in this message were removed.

To:

THE FOLLOWING SUBMISSION HAS BEEN SUSPENDED BY THE U.S. SECURITIES AND EXCHANGE COMMISSION.

FORM TYPE: XXXXXXXXXXXX
 RECEIVED DATE: 17-Mar-2010 12:24 SUSPENSE DATE: 17-Mar-2010
 TEST FILING: YES CONFIRMING COPY: NO

ACCESSION NUMBER: 0000990666-10-000002

FILE NUMBER(S):
 1. None.

THE PASSWORD FOR LOGIN CIK 0000990666 WILL EXPIRE 08-Oct-2010 09:52.

THIS SUBMISSION SHOULD BE RE-TRANSMITTED IN ITS ENTIRETY AFTER MAKING THE RECOMMENDED CORRECTIONS.

THE SUSPENDED SUBMISSION COULD CONTAIN ADDITIONAL ERRORS.

Mail

Favorite Folders

- Unread Mail (1)
- Inbox
- Drafts
- Outbox
- Sent Items

All Mail Folders

- Personal Folders
- Archive Folders

Look for: Search In: Unread Mail

Find Now Clear

Options X

Unread Mail

From	Subject	Size	Received	In Folder
------	---------	------	----------	-----------

Date: Today

edgar-postmaster...	SUSPENDED FORM TYPE XXXXXXXXXXXX (000...	7 KB	Wed 3/17/2010 12:25 PM	Postmaster
---------------------	--	------	------------------------	------------

SUSPENDED FORM TYPE XXXXXXXXXXXX (0000990666-10-000002)

edgar-postmaster@sec.gov

Extra line breaks in this message were removed.

To:

WRN: XBRL_VALIDATION_ERROR
MSG: XBRL documents contain following XBRL validation error(s).
LOC: LINE NUMBER: 0

WRN: XBRL ERROR MESSAGE
MSG: Error: [cp-0520-Document-Type-Value] Your dei:DocumentType has an illegal value, 10-q. Please correct it.
LOC: LINE NUMBER: 0

WRN: XBRL ERROR MESSAGE
MSG: Error: [cp-0524-Registrant-Name-Mismatch] The Official Registrant name, , does not match the value e60503000gd in the Required Context. Please correct dei:EntityRegistrantName.
LOC: LINE NUMBER: 0

----- NOTICE -----

URGENT: Verify that all of your addresses on the EDGAR database are correct. An incorrect address in the EDGAR Accounting Contact Name and Address information may result in your fee Account Activity Statement being returned to the SEC as undeliverable. Please correct outdated addresses via the EDGAR filing website.

SEC Contact Info - Windows Internet Explorer

Google

https://www.edgarfiling.sec.gov/Support/ContactInfo.htm

File Edit View Favorites Tools Help

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SEC Contact Information

For Procedural and Technical questions, contact Filer Support.

Filer Support staff members are available to respond to requests for assistance from 9:00 a.m. to 5:30 p.m. Eastern Time. They can be reached at (202) 551-8900. This office responds to general EDGAR questions like how to become a filer, the form ID process, how to get to the Websites, how to update filer information, filling in forms, and header tags.

For general fee information, contact our Fee Account Services Branch in the Office of Financial Management at (202) 551-8989.

For Substantive questions, contact your Division.

For filing content, rule interpretations, filing date adjustments, and hardship exemption requests, contact the division that reviews the filing, the Division of Corporation Finance or Investment Management, during normal business hours 9:00 a.m. to 5:30 p.m., Eastern Time.

Using the Previewer

The screenshot shows a Windows Explorer window titled 'temp' with the address bar set to 'C:\Temp\temp'. The window displays a list of files with the following details:

Name	Date Modified	Size	Type
e60534004gd-20081231.xml	11/28/2009 1:43 AM	4 KB	XML Document
e60534004gd.xfd	8/13/2009 5:22 PM	119 KB	InternetForms Documer
edgar-20081231.xsd	11/28/2009 1:43 AM	4 KB	XML Schema
edgar-20081231_def.xml	11/28/2009 1:43 AM	45 KB	XML Document
edgar-20081231_lab.xml	11/28/2009 1:43 AM	6 KB	XML Document
edgar-20081231_pre.xml	11/28/2009 1:43 AM	44 KB	XML Document
temp.zip	3/17/2010 1:31 PM	9 KB	WinZip File

A red arrow points to the 'temp.zip' file, which is highlighted with a red box. The status bar at the bottom indicates '5 objects selected' and '100 KB'.



U.S. Securities and Exchange Commission

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Upload your interactive data file and return here with your confirmation code to preview how your XBRL submission will appear. You will be able to preview your XBRL submission in approximately 15 minutes. However, if you are previewing your submission at a time of peak load, it could take up to an hour. **This is not an official filing. Validate and submit your official filing [here](https://www.edgarfiling.sec.gov)** (<https://www.edgarfiling.sec.gov>). This previewer supports certain taxonomies, for further information on which taxonomies are supported see the standard taxonomies listing at (<http://www.sec.gov/info/edgar/edgartaxonomies.shtml>).

Submit Your XBRL Data

CIK:

XBRL Zip File:

(Please include your instance documents and extensions in the zip file, if any. Do not include the base taxonomy).

Type the security code in the box below:

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CIK:

Confirmation Code:

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your XBRL submission in a
This is not an official filing
further information on which

Submit Your XBRL Data

XBRL Zi

(Please include your
zip file, if any. Do not i

Type the security
in the box b

Choose File to Upload

Look in: temp

- Recent
- Desktop
- My Documents
- My Computer
- My Network Places

File list:

- e60534004gd-20081231.xml
- e60534004gd.xfd
- edgar-20081231.xsd
- edgar-20081231_def.xml
- edgar-20081231_lab.xml
- edgar-20081231_pre.xml
- temp.zip

File name: temp.zip

Files of type: All Files (*.*)

Buttons: Open, Cancel

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will be able to preview
d take up to an hour.
certain taxonomies, for
[taxonomies.shtml](#)).

Submit Reset

Submit Reset



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CIK:

XBRL Zip File:

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Type the security code in the box below:

Security Code

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CIK:

Confirmation Code:

Type the security code in the box below:



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Submit Your XBRL Data

[Print](#)

Your submission has been accepted on Wed Mar 17 13:50:33 EDT 2010.

CIK: 0000990666

Confirmation Code: 743032051

XBRL Zip File: temp.zip

Your submission is now in the process of being rendered. You will be able to preview your XBRL submission in approximately 15 minutes. However, if you are previewing your submission at a time of peak load, it could take up to an hour.

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CIK:

Confirmation Code:

Type the security code in the box below:

983346



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Your submission has been accepted on Wed Mar 17 13:50:33 EDT 2010.

CIK: 0000990666

Confirmation Code: 743032051

XBRL Zip File: temp.zip

Preview XBRL Documents Submitted Earlier Today

CIK:

Confirmation Code:

Type the security code in the box below:



Submit

Reset

Untitled - Notepad

File Edit Format View Help

CIK: 0000990666
Confirmation Code: 743032051





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Submit Your XBRL Data

Print

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CIK: 0000990666

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Preview XBRL Documents Submitted Earlier Today

CIK: 0000990666

Confirmation Code: 743032051

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983346

983346

Submit

Reset



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Upload your interactive data file and return here with your confirmation code to preview how your XBRL submission will appear. You will be able to preview your XBRL submission in approximately 15 minutes. However, if you are previewing your submission at a time of peak load, it could take up to an hour. **This is not an official filing. Validate and submit your official filing [here](https://www.edgarfiling.sec.gov)** (<https://www.edgarfiling.sec.gov>). This previewer supports certain taxonomies, for further information on which taxonomies are supported see the standard taxonomies listing at (<http://www.sec.gov/info/edgar/edgartaxonomies.shtml>).

Submit Your XBRL Data

CIK:

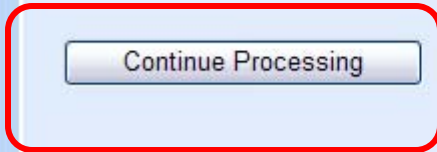
XBRL Zip File:

(Please include your instance documents and extensions in the zip file, if any. Do not include the base taxonomy).

Type the security code in the box below:

Preview XBRL Documents Submitted Earlier Today

CIK: 0000990666 - Confirmation Code: 743032051
submitted 03/17/2010 at 01:52 PM is still processing.
Please check again in a few minutes.





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Preview XBRL Documents Submitted Earlier Today

CIK:

Confirmation Code:

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Preview XBRL Documents Submitted Earlier Today

CIK:

Confirmation Code:

Type the security code in the box below:



XBRL Rendering Preview

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CIK: 0000990666
Confirmation Code: 743032051

- Other Information, ABC
- Entity Information, ABC
- Document Information, ABC
- All Reports
- View Excel Documents
- Print Document

Other Information, ABC (USD \$)	Dec. 31, 2008
Accounts, Notes and Loans Receivable, Net, Current:	
Accounts, Notes and Loans Receivable, Net, Current [Monetary]	\$ 1,000 [1]
[1] This footnote is okay even though it contains an external reference to the Previous Filing .	



XBRL Rendering Preview

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CIK: 0000990666
Confirmation Code: 743032051

- [Other Information, ABC](#)
- [Entity Information, ABC](#)
- [Document Information, ABC](#)
- [All Reports](#)
- [View Excel Documents](#)
- [Print Document](#)

Entity Information, ABC (USD \$)	12 Months Ended
	Dec. 31, 2008
Entity Information [Line Items]	
Entity Registrant Name	OID TEST CO #1 e60518004ng
Entity Central Index Key	0001299702
Current Fiscal Year End Date	--12-31
Entity Well-known Seasoned Issuer	No
Entity Voluntary Filers	No
Entity Current Reporting Status	Yes
Entity Filer Category	Smaller Reporting Company
Entity Public Float	\$ 0
Entity Common Stock, Shares Outstanding	0



XBRL Rendering Preview

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CIK: 0000990666
Confirmation Code: 743032051

- [Other Information, ABC](#)
- [Entity Information, ABC](#)
- [Document Information, ABC](#)
- [All Reports](#)
- [View Excel Documents](#)
- [Print Document](#)

Other Information, ABC (USD \$)	Dec. 31, 2008
Accounts, Notes and Loans Receivable, Net, Current:	
Accounts, Notes and Loans Receivable, Net, Current [Monetary]	\$ 1,000 ^[1]
[1] This footnote is okay even though it contains an external reference to the Previous Filing .	

Entity Information, ABC (USD \$)	12 Months Ended
	Dec. 31, 2008
Entity Information [Line Items]	
Entity Registrant Name	OID TEST CO #1 e60518004ng
Entity Central Index Key	0001299702
Current Fiscal Year End Date	--12-31
Entity Well-known Seasoned Issuer	No
Entity Voluntary Filers	No
Entity Current Reporting Status	Yes
Entity Filer Category	Smaller Reporting Company
Entity Public Float	\$ 0
Entity Common Stock, Shares Outstanding	0

Document Information, ABC	12 Months Ended
	Dec. 31, 2008



XBRL Rendering Preview

Home » Pre-Viewer » Current

CIK: 0000990666
Confirmation Code: 743032051

- Other Information, ABC
- Entity Information, ABC
- Document Information, ABC
- [All Reports](#)
- [View Excel Documents](#)
- [Print Document](#)

Print

General Options

Select Printer

Add Printer 1350 on tortuga Adobe PDF

Status: Ready Print to file Preferences

Location: Find Printer...

Comment:

Page Range

All Selection Current Page

Pages: 1

Enter either a single page number or a single page range. For example, 5-12

Number of copies: 1

Collate

Print Cancel Apply

Pages

1

2

3

Previewer: Reports

Entity Information, ABC (USD \$)		12 Months Ended
		Dec. 31, 2008
Entity Information [Line Items]		
Entity Registrant Name	OID TEST CO #1 e80518004ng	
Entity Central Index Key	0001299702	
Current Fiscal Year End Date	--12-31	
Entity Well-known Seasoned Issuer	No	
Entity Voluntary Filers	No	
Entity Current Reporting Status	Yes	
Entity Filer Category	Smaller Reporting Company	
Entity Public Float		\$ 0
Entity Common Stock, Shares Outstanding		0

Contact the SEC

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