

Interactive Data Frequently Asked Technical Questions

10 June 2009

Office of Interactive Disclosure
US Securities and Exchange Commission

Disclaimer

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Additional Disclaimer

- The following slides illustrate tagging practices and particularly their impact during rendering, based on my own experience and use of Interactive Data. I am not commenting on the underlying data, which are based on modified or fabricated filings. All numbers, dates and narratives are for illustration only and were created by me or were modified from a filing submitted to the Commission.

General Technical Points

- Use the **latest** EDGAR Filer Manual (v11)
 - Generally, sections labeled 'syntax' are fully testable by software.
 - Generally, sections labeled 'semantics' are about the correspondence of Original HTML/ASCII Documents to the XBRL.
- Filers are responsible for their submissions conforming to everything in the Manual.
- Meta-data consistency over time is generally more important than appearance.

FAQ Areas (Time Permitting)

- Restrictions on standard linkbases
- Required contexts
- Text blocks, what and why
- Presentation links and rendering
- Custom elements, balances, signs
- Statement of equity - axes and domains
- Group reporting

Restrictions on Standard Linkbases

■ 6.13.1, 6.15.1, 6.17.1, 6.19.1

Question 15

Q: Which files from a standard taxonomy can an Interactive Data submission refer to?

A: The schema files of a taxonomy that define elements, types or roles are listed on the SEC website (<http://www.sec.gov/edgar/info/edgartaxonomies.shtml>) as soon as the taxonomy is available for use in EDGAR.

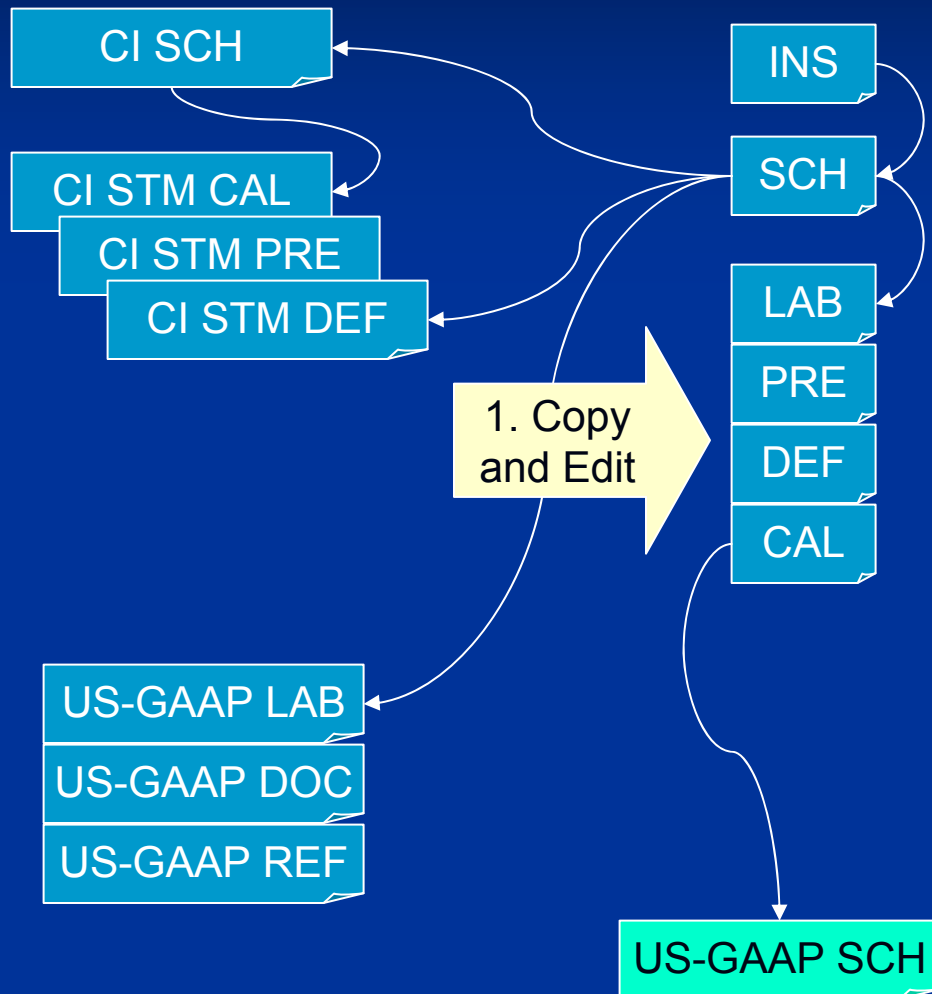
Linkbase files of a taxonomy cannot generally be used except in specific circumstances, in which case the linkbase will appear in the list. Specific circumstances may include:

(a) The linkbase defines a form, such as the Form N-1A, that mandates a particular presentation order, and the element labels need not be modified by the filer;

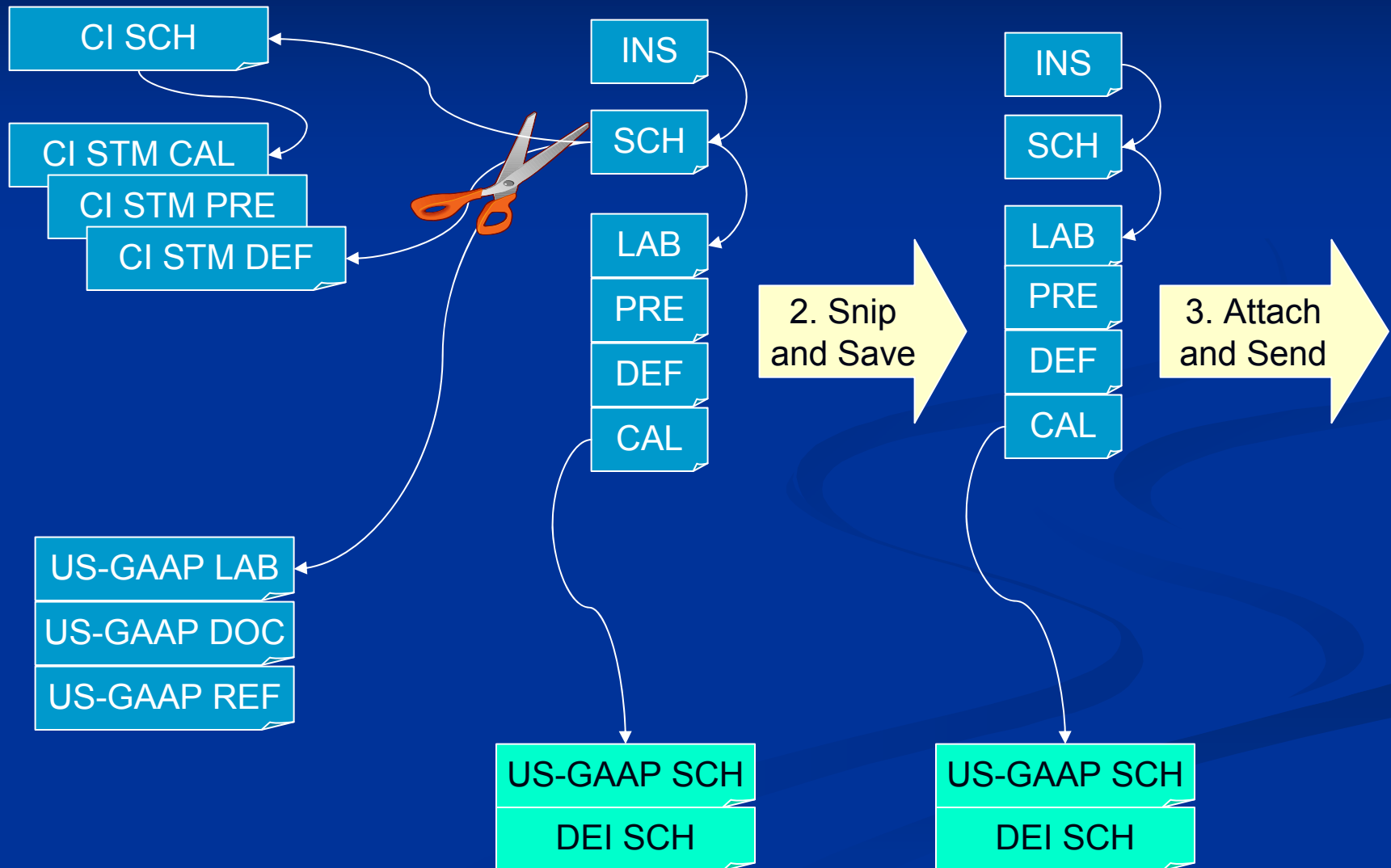
(b) The linkbase contains definition relationships that cannot be overridden because they define a table of data structured in a way mandated by a Commission Rule.

Entry point schemas (schemas with no elements or types but only linkbase references) will generally not be allowed, except where they support exceptions (a) and (b) above.

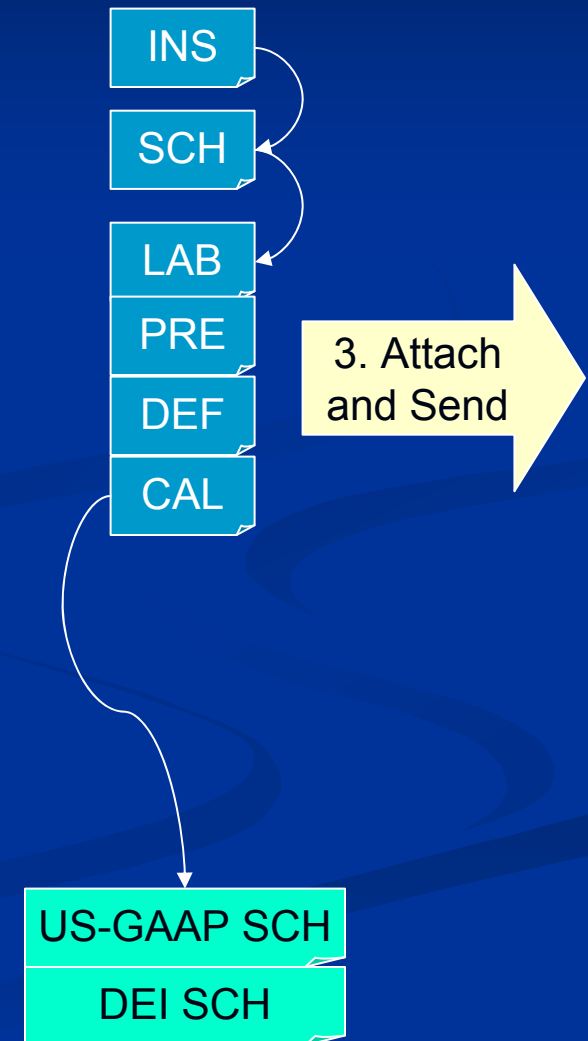
Preparation vs. Submission



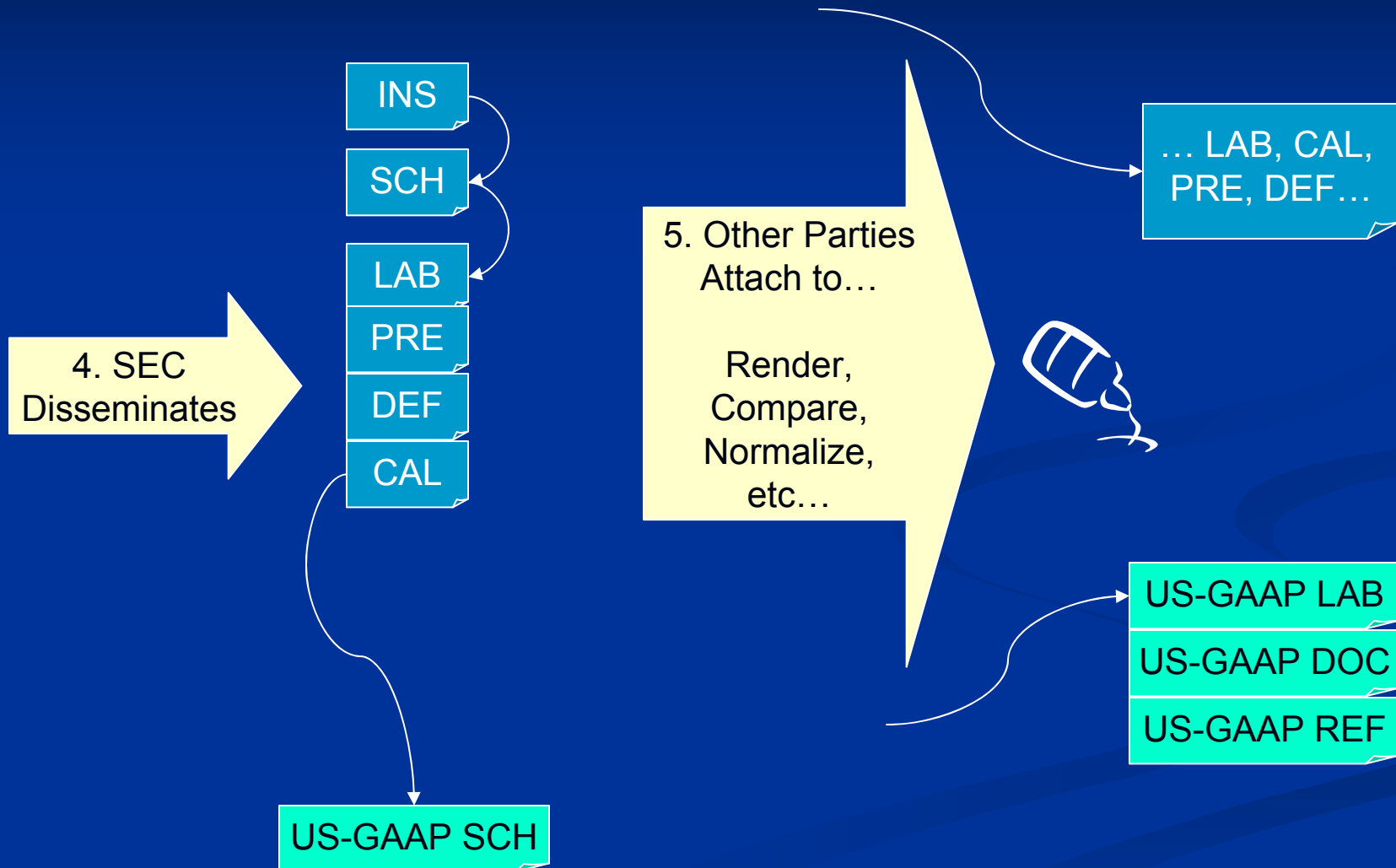
Preparation vs. Submission



Preparation vs. Submission



Submission vs. Analysis



Required Contexts

- 6.5.19, 6.5.20, 6.5.21 (syntax)
- 6.6.1, 6.6.2 (semantics)

Question 24

Q: Rule 6.5.21 implies that the Required Context has to have a start date even if it is an instant, but that isn't valid XBRL.

A: The rule is defining what the "Required Context" of an instance is: it is a duration context, with certain start and end dates, and is only required for the period covered by the report.

Question 25

Q: The submission I am tagging requires the public float, so what context should I use?

A: When the public float is reported, it is in a context that is just like the Required Context except that it is an instant, with its dateTime being the dateTime that the public float was measured.

Question 26

Q: Rule 6.5.21 does not explain the relationship between AmendmentFlag and AmendmentDescription.

A: AmendmentDescription is nonempty if and only if the AmendmentFlag is true.

Filing Header

<SEC-HEADER>

9876543210-09-003850.hdr.sgml : 20090331

<ACCEPTANCE-DATETIME>20090423150642

<ACCESSION-NUMBER>9876543210-09-003850

<TYPE>8-K

<PUBLIC-DOCUMENT-COUNT>8

<PERIOD>20090331

<ITEMS>2.02

<ITEMS>9.01

<FILING-DATE>20090331

<DATE-OF-FILING-DATE-CHANGE>20090331

<FILER>

<COMPANY-DATA>

<CONFORMED-NAME>ABC COMPANY

<CIK>9876543210

<ASSIGNED-SIC>6331

...

Legend

Good: Original HTML/ASCII is sufficiently tagged

Okay: Tags may not be what *you* expect, but are acceptable.

Warning: A human needs to look at it to see if it's Good or not.

No Good: The Original HTML/ASCII is not correctly tagged.

Required Contexts

Good: Duration & Instant

991 - Entity Information, ABC	12 Months Ended	
	Dec. 31, 2008	Dec. 31, 2008 USD (\$)
Entity Information [Line Items]		
Entity Registrant Name	e60520006gd	
Entity Central Index Key	9876543210	
Current Fiscal Year End Date	--12-31	
Entity Well-known Seasoned Issuer	No	
Entity Voluntary Filers	Yes	
Entity Current Reporting Status	Yes	
Entity Filer Category	Non-accelerated Filer	
Entity Public Float		\$ 0
Entity Common Stock, Shares Outstanding		0

Good: 10-K = 12 months

992 - Document Information, ABC	12 Months Ended	
	Dec. 31, 2008	
Document Information [Line Items]		
Document Type	10-K	
Amendment Flag	false	
Document Period End Date	2008-12-31	
Exhibit 31 [Member]		
Document Information [Line Items]		
Document Type	Exhibit 31	

Okay: Extra DEI facts

Required Contexts

991 - Entity Information, ABC	12 Months Ended	
	Dec. 31, 2008	Dec. 31, 2008 USD (\$)
Entity Information [Line Items]		
Entity Registrant Name	e60520007ng	
Entity Central Index Key	9876543210	
Current Fiscal Year End Date	--12-31	
Entity Well-known Seasoned Issuer	No	
Entity Voluntary Filers	Yes	
Entity Current Reporting Status	Yes	
Entity Filer Category	Non-accelerated Filer	
Entity Public Float		\$ 0
Entity Common Stock, Shares Outstanding		0

992 - Document Information, ABC	12 Months Ended	
	Dec. 31, 2008	
Document Information [Line Items]		
Amendment Flag	false	
Document Period End Date	2008-12-31	
Exhibit 31 [Member]		
Document Information [Line Items]		
Document Type	Exhibit 31	

No Good:
No Document Type
in the required context

Required Contexts

Disclosure	6 Months Ended
	Dec. 31, 2008
Accounts Payable and Accrued Liabilities	
Accounts Payable and Accrued Liabilities [Text Block]	ACCOUNTS PAYABLE AND ACCRUED LIABILITIES
Loans and Leases Receivable Nonaccrual Policy [String]	LOANS AND LEASES RECEIVABLE NONACCRUAL POLICY

Document Information	6 Months Ended
	Dec. 31, 2008
Document Information [Line Items]	
Document Type	10-K
Amendment Flag	false
Document Period End Date	2008-12-31

Entity Information	6 Months Ended	Dec. 31, 2008	Dec. 31, 2008 USD (\$)
	Dec. 31, 2008		
Entity Information [Line Items]			
Entity Registrant Name	e60601003sw		
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	Non-accelerated Filer		
Entity Public Float			\$ 0
Entity Common Stock, Shares Outstanding			0

Warning:
10-K for 6 months?

Fact Tables, an Explanatory Device

Disclosure	6 Months Ended Dec. 31, 2008
Accounts Payable and Accrued Liabilities	ACCOUNTS PAYABLE AND ACCRUED LIABILITIES
Accounts Payable and Accrued Liabilities [Text Block]	
Loans and Leases Receivable Nonaccrual Policy [String]	LOANS AND LEASES RECEIVABLE NONACCRUAL POLICY

Document Information	6 Months Ended Dec. 31, 2008
Document Information [Line Items]	
Document Type	10-K
Amendment Flag	false
Document Period End Date	2008-12-31

Prefix	Name	Start	End	Value
dei	DocumentType	7/1/08	12/31/08	10-K
us-gAAP	AccountsPayableAndAccruedLiabilities	7/1/08	12/31/08	ACCOUNTS PAYABLE AND...

Presentation Links and Rendering

■ 6.13.3 (ordering)

Condensed Consolidated Balance Sheets

March 31, 2009 December 31, 2008
 (Unaudited)
 (In thousands,
 except per share data)

ASSETS

Current assets:			
Cash and cash equivalents	\$	88	\$ 366
Accounts receivable, net:			
Trade		71,228	27,461
Related parties		834	3,276
Derivative contracts		170,270	11,112
Inventories		6,823	6,863
Costs in excess of billings		14,326	—
Other current assets		90,553	14,074

Good

01 - Condensed Consolidated Balance Sheets(USD (\$)) In Thousands	Mar. 31, 2009	Dec. 31, 2008
Current assets:		
Cash and cash equivalents	\$ 88	\$ 366
Accounts receivable, net		
Trade	71,228	27,461
Related parties	834	3,276
Derivative contracts	170,270	11,112
Inventories	6,823	6,863
Costs in excess of billings	14,326	0
Other current assets	90,553	14,074
Total current assets	354,122	63,152

Presentation Links and Rendering

6.13.4 (ordering of notes)

Good:
Separate link role
+ Abstract element
+ Text Block element

7. Asset Retirement Obligation

A reconciliation of the beginning and ending aggregate carrying amounts of the asset retirement obligation for the period from December 31, 2008 to March 31, 2009 is as follows (in thousands):

Asset retirement obligation, December 31, 2008	\$47,728
Liability incurred upon acquiring and excavating mines	959
Revisions in estimated cash flows	(621)
Liability settled in current period	—
Accretion of discount expense	7,541
Asset retirement obligation, March 31, 2009	<u>73,598</u>
Less: Current portion	<u>1,260</u>
Asset retirement obligation, net of current	<u>\$72,338</u>

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Clean Coal, Inc. and Subsidiaries

Notes to Condensed Consolidated Financial Statements — (Continued)

8. Long-Term Debt

Long-term debt consists of the following (in thousands):

	March 31, 2009	December 31, 2008
Senior credit facility	\$ 108,576	\$ 734,575
Other notes payable:		

0607 - Asset Retirement Obligation	3 Months Ended Mar. 31, 2009
Asset Retirement Obligation [Abstract]	
Asset Retirement Obligation	
7. Asset Retirement Obligation	
A reconciliation of the beginning and ending aggregate carrying amounts of the asset retirement obligation for the period from December 31, 2008 to March 31, 2009 is as follows (in thousands):	
Asset retirement obligation, December 31, 2008	\$47,728
Liability incurred upon acquiring and excavating mines	959
Revisions in estimated cash flows	(621)
Liability settled in current period	—
Accretion of discount expense	7,541
Asset retirement obligation, March 31, 2009	<u>73,598</u>
Less: Current portion	<u>1,260</u>
Asset retirement obligation, net of current	<u>\$72,338</u>

0608 - Long Term Debt	3 Months Ended Mar. 31, 2009	
Long-Term Debt Disclosure [Abstract]		
Long-Term Debt		
8. Long-Term Debt		
Long-term debt consists of the following (in thousands):		
	March 31, 2009	December 31, 2008
Senior credit facility	\$ 108,576	\$ 734,575
Other notes payable:		

Rendering Order and Report Types

- Sorting of reports is based on the LongName of the link role.
- If there is a role definition, that is the **LongName**.
 - Examples: “Balance Sheet”, or “0001 – Balance sheet”, or “0001 – Statement – Balance Sheet”.
- If there is no role definition, then the URI of the role is the LongName.
 - Example: <http://my/arbitrarily/long/role/BalanceSheet>
- There is a ShortName derived from the LongName
 - It is displayed even though the sorting is based on the LongName
- If LongName matches “{number} – {Statement|Disclosure|Document} – {Text}”
 - Then the ShortName is {Text}
- Else If the LongName is not empty but is not a URI
 - Then the Shortname is the LongName
 - Example: “01 – Balance Sheet”
- Otherwise
 - The last part of the URI is parsed into words
 - Example: “<http://my/very/long/name/role/EachSeparateWord>” then the ShortName is “**Each Separate Word**”

Rendering Order and Report Types

Key phrases in the LongName	Report Type	Impact
"...Income..."; "...Result...Operations..."	Income Statement	Affects monetary item balances
"...Balance...Sheet"; "...Financial... Position..."	Balance Sheet	Affects monetary item balances
"...Cash..."; "...Flow..."	Cash Flows	Column grouping
"...Stockholder...Equity..." "...Shareholder... Equity..." "...Partner..."	Equity	Some axes are rotated
"...Notes..."	Notes	Wide columns

Presentation Links and Rendering

■ 6.13.4 (parentheticals)

Preferred stock, \$0.001 par value, 50,000 shares authorized:		
8.5% Convertible perpetual preferred stock; 2,650 shares issued and outstanding at March 31, 2009 and no shares issued and outstanding in 2008; aggregate liquidation preference of \$265,000 at March 31, 2009	3	—
Common stock, \$0.001 par value, 400,000 shares authorized; 168,968 issued and 167,572 outstanding at March 31, 2009 and 167,372 issued and 166,046 outstanding at December 31, 2008	163	163
Additional paid-in capital	2,418,547	2,170,986
Treasury stock, at cost	(19,845)	(19,332)
Accumulated deficit	(2,513,153)	(1,358,296)
Total Clean Coal, Inc. stockholders' (deficit) equity	(114,285)	793,521
Noncontrolling interest	22	30
Total (deficit) equity	(114,263)	793,551
Total liabilities and equity	\$ 2,670,585	\$ 3,655,058

Clean Coal, Inc. stockholders' equity:

Preferred stock, \$0.001 par value, 75,000 shares authorized:		
5.8% Convertible perpetual preferred stock; 6,520 shares issued and outstanding at March 31, 2009 and no shares issued and outstanding in 2008; aggregate liquidation preference of \$652,000 at March 31, 2009	3	0
Common stock, \$0.001 par value, 600,000 shares authorized; 689,681 issued and 675,721 outstanding at March 31, 2009 and 673,721 issued and 660,461 outstanding at December 31, 2008	163	163
Additional paid-in capital	2,418,547	2,170,986
Treasury stock, at cost	(19,845)	(19,332)
Accumulated deficit	(2,513,153)	(1,358,296)
Total Clean Coal, Inc. stockholders' (deficit) equity	(74,595)	832,185
Noncontrolling interest	22	30
Total (deficit) equity	(74,573)	832,215
Total liabilities and equity	\$ 2,695,380	\$ 3,654,203

Good

	Mar. 31, 2009 USD (\$)	Dec. 31, 2008 USD (\$)
Preferred stock, par value	0.001	0.001
Preferred stock, shares authorized	75,000	75,000
5.8% Convertible perpetual preferred stock, shares authorized	6,520	0
5.8% Convertible perpetual preferred stock, shares issued	6,520	0
5.8% Convertible perpetual preferred stock, shares outstanding	6,520	0
5.8% Convertible perpetual preferred stock, aggregate liquidation preference	\$ 652,000	\$ 0
Common stock, par value	0.001	0.001
Common stock, shares authorized	600,000	600,000
Common stock, shares issued	689,681	673,721
Common stock, shares outstanding	675,721	604,616

Balance Type Determines Sign

6.11.6

Common stock, \$0.001 par value, 600,000 shares authorized; 689,681 issued and 675,721 outstanding at March 31, 2009 and 673,721 issued and 660,461 outstanding at December 31, 2008	163	163
Additional paid-in capital	2,418,547	2,170,986
Treasury stock, at cost	(98,451)	(93,321)
Accumulated deficit	(5,131,532)	(3,582,961)
Total Clean Coal, Inc. stockholders' (deficit) equity	(2,614,368)	(1,318,491)
Noncontrolling interest	49	59
Total (deficit) equity	(2,614,319)	(1,318,432)
Total liabilities and equity	\$ 155,634	\$ 1,503,556

Common stock, \$0.001 par value, 600,000 shares authorized;
689,681 issued and 675,721 outstanding at March 31, 2009
and 673,721 issued and 660,461 outstanding at December 31,
2008

Additional paid-in capital

Treasury stock, at cost

voting rights and receives no dividends. Note that treasury stock may be recorded at its total cost or separately as par (or stated) value and additional paid in capital. Note: number of treasury shares concept is in another section within stockholders' equity.

- Details

Name: us-gaap_TreasuryStockValue

Namespace Prefix: us-gaap

Data Type: monetary

Balance Type: debit

Period Type: instant

Accumulated deficit

Prefix	Name	Start	End	Unit	Dig	Value
us-gaap	TreasuryStockValue	3/31/09	3/31/09	USD	-3	98451000
us-gaap	TreasuryStockValue	3/31/09	3/31/09	USD	-3	93321000

Good

Prefix	Name	Start	End	Unit	Dig	Value
us-gaap	TreasuryStockValue	3/31/09	3/31/09	USD	-3	-98451000
us-gaap	TreasuryStockValue	3/31/09	3/31/09	USD	-3	-93321000

No Good:
Is not a CR like APIC

Balance Types on Monetary Elements

■ 6.8.11: Income Statement & Balance Sheet

Common stock, \$0.001 par value, 600,000 shares authorized; 689,681 issued and 675,721 outstanding at March 31, 2009 and 673,721 issued and 660,461 outstanding at December 31, 2008	163	163
Additional paid-in capital	2,418,547	2,170,986
Treasury stock, at cost	(98,451)	(93,321)
Accumulated deficit	(5,131,532)	(3,582,961)
Total Clean Coal, Inc. stockholders' (deficit) equity	(2,614,368)	(1,318,491)
Noncontrolling interest	49	59
Total (deficit) equity	(2,614,319)	(1,318,432)
Total liabilities and equity	\$ 155,634	\$ 1,503,556

No Good:
Element is on Balance Sheet +
Monetary + No balance type

Treasury stock, at cost	98,451	93,321
Accumulated deficit	(5,131,532)	(3,582,961)
Total Clean Coal, Inc. stockholders' (deficit) equity	(2,614,368)	(1,318,491)
- Definition		
Total Clean Coal, Inc. stockholders' equity		
- Details		
Name: e60811001ng_TotalStockholdersEquity	(2,614,368)	(1,318,491)
Namespace Prefix: e6081101ng		
Data Type: monetary		
Balance Type: na		
Period Type: instant		
Noncontrolling interest	49	59
Total (deficit) equity	(2,614,319)	(1,318,432)
Total liabilities and equity	\$ 155,634	\$ 1,503,556

Equity Component Axes and Domains

■ Simple example

Good:
“Matrix”
layout

Stockholders' Equity in Thousands	Common, Par Value USD (\$)	APIC USD (\$)	Retained Earnings USD (\$)	USD (\$) Total
Balance, Beginning at Dec. 31, 2006	\$ 1	\$ 19		\$ 20
Equity:				
Net Income		5	5	5
Balance, Ending at Dec. 31, 2007	1	19	5	25
Equity:				
Net Income		10	10	10
Balance, Ending at Dec. 31, 2008	\$ 1	\$ 19	\$ 15	\$ 35

Good:
“Conventional”
layout

Changes in Equity In Thousands	12 Months Ended		Dec. 31, 2006 USD (\$)
	Dec. 31, 2008 USD (\$)	Dec. 31, 2007 USD (\$)	
Equity:			
Balance, Beginning	\$ 25	\$ 20	
Net Income	10	5	
Balance, Ending	35	25	20
Common, Par Value			
Equity:			
Balance, Beginning	1	1	
Balance, Ending	1	1	1
APIC			
Equity:			
Balance, Beginning	19	19	
Net Income	10	5	
Balance, Ending	19	19	19
Retained Earnings			
Equity:			
Balance, Beginning	5		
Net Income	10	5	
Balance, Ending	\$ 15	\$ 5	

Equity Component

Simple Example Fact Table

Prefix	Name	StatementEquityComponentsAxis	Unit	Dig	Start	End	Value
us-gaap	StockholdersEquity		USD	-3	12/31/08	12/31/08	35000
us-gaap	StockholdersEquity	CommonStockMember	USD	-3	12/31/08	12/31/08	1000
us-gaap	StockholdersEquity	AdditionalPaidInCapitalMember	USD	-3	12/31/08	12/31/08	19000
us-gaap	StockholdersEquity	RetainedEarningsMember	USD	-3	12/31/08	12/31/08	15000
us-gaap	NetIncomeLoss	AdditionalPaidInCapitalMember	USD	-3	12/31/07	12/31/08	10000
us-gaap	NetIncomeLoss	RetainedEarningsMember	USD	-3	12/31/07	12/31/08	10000
us-gaap	StockholdersEquity		USD	-3	12/31/07	12/31/07	25000
us-gaap	StockholdersEquity	CommonStockMember	USD	-3	12/31/07	12/31/07	1000
us-gaap	StockholdersEquity	AdditionalPaidInCapitalMember	USD	-3	12/31/07	12/31/07	19000
us-gaap	StockholdersEquity	RetainedEarningsMember	USD	-3	12/31/07	12/31/07	5000
us-gaap	NetIncomeLoss	AdditionalPaidInCapitalMember	USD	-3	12/31/06	12/31/07	5000
us-gaap	NetIncomeLoss	RetainedEarningsMember	USD	-3	12/31/06	12/31/07	5000
us-gaap	StockholdersEquity		USD	-3	12/31/06	12/31/06	20000
us-gaap	StockholdersEquity	CommonStockMember	USD	-3	12/31/06	12/31/06	1000
us-gaap	NetIncomeLoss		USD	-3	12/31/07	12/31/08	10000
us-gaap	NetIncomeLoss		USD	-3	12/31/06	12/31/07	5000
us-gaap	StockholdersEquity	AdditionalPaidInCapitalMember	USD	-3	12/31/06	12/31/06	19000

Equity Component Matrix, with Parentheticals

	Common Stock		Additional Paid-	Retained	Accumulated	Comprehensive
	Shares	Amount	in Capital	Earnings	Other Income (Loss)	Comprehensive Income
Balance, January 1, 2006	338,547	\$3,385	\$ 861,875	\$4,324,369	\$ (109,279)	
Net earnings for the year	—	—	—	1,122,029	—	\$ 1,122,029
Dividends (\$.07 per share)	—	—	—	(24,589)	—	—
Common stock based award activity, par value \$0.01 per share, less issuance cost of \$1	2,676	27	165,579	—	—	—
Increase from translation of foreign financial statements	—	—	—	—	284,413	284,413
Adjustment for adoption of SFAS No. 158 (net of tax expense of \$7,414)	—	—	—	—	15,629	—
Minimum pension liability (net of tax expense of \$658)	—	—	—	—	1,222	1,222
Balance, December 31, 2006	341,223	\$3,412	\$ 1,027,454	\$5,421,809	\$ 191,985	\$ 1,407,664
Cumulative impact of change in accounting for uncertainties in income taxes (FIN 48 – see Note 11)	—	—	—	63,318	—	—
Net earnings for the year	—	—	—	1,369,904	—	\$ 1,369,904
Dividends (\$.10 per share)	—	—	—	(34,275)	—	—
Common stock issuance, par value \$0.01 per share, less issuance cost of \$3	6,900	69	550,433	—	—	—
Common stock issued in connection with SMPL conversion	49	1	2,487	—	—	—
Common stock based award activity (including 310 restricted shares issued in connection with BLEE acquisition)	4,436	44	255,828	—	—	—
Treasury stock purchase (1.64 million shares)	—	—	(117,486)	—	—	—
Increase from translation of foreign financial statements	—	—	—	—	305,758	305,758
Unrecognized pension and postretirement plan costs (net of tax expense of \$22 million)	—	—	—	—	44,947	44,947
Balance, December 31, 2007	352,608	\$3,526	\$ 1,718,716	\$6,820,756	\$ 542,690	\$ 1,720,609
Cumulative impact of change in measurement date for post - employment benefit obligations net of (\$2,151) tax benefit (SFAS No. 158 – see Note 8)	—	—	—	(4,973)	978	\$ 978
Net earnings for the year	—	—	—	1,317,631	—	1,317,631
Dividends (\$.11 per share)	—	—	—	(38,259)	—	—
Common stock based award activity	1,861	18	167,427	—	—	—
Common stock issued in connection with SMPL conversion	18	—	985	—	—	—
Treasury stock purchase (1.38 million shares)	—	—	(74,165)	—	—	—
Unrecognized pension and postretirement plan costs (net of tax benefit of \$155 million)	—	—	—	—	(287,248)	(287,248)
Decrease from translation of foreign financial statements	—	—	—	—	(359,520)	(359,520)
Balance, December 31, 2008	354,487	\$3,544	\$ 1,812,963	\$8,095,155	\$ (103,100)	\$ 671,841

Equity Component Matrix

Equity:					
Cumulative impact of change in accounting for uncertainties in income taxes (FIN 48 - see Note 11)				33,186	
Net earnings for the year				3,699,041	3,699,041
Dividends				(42,753)	
Common stock issuance, \$.01 par value per share, less issuance cost					
		95	504,335		
Common stock issuance (shares)		9,006			
Common stock based award activity, \$.01 par value per share, less issuance cost					
		55	558,282		
Common stock based award activity (shares)		4,364			
Common stock issued in connection with SMPL conversion					
		3	4,872		
Common stock issued in connection with SMPL conversion (shares)		94			
Treasury stock purchase			174,861		
Increase (decrease) from translation of foreign financial statements				575,830	575,830
Unrecognized pension and postretirement plan costs (Net of tax expense)				49,474	49,474
Balance, ending at Dec. 31, 2007		781,786	2,167,177	8,107,567	600,038
Equity:					
Cumulative impact of change in measurement date for post employment benefit obligations, net of (\$2,151) tax benefit (SFAS No. 158 - see Note 8)				(9,734)	789
Net earnings for the year				3,176,311	3,176,311
Dividends				(82,593)	
Common stock based award activity, \$.01 par value per share, less issuance cost					
		81	674,271		
Common stock based award activity (shares)		8,611			
Common stock issued in connection with SMPL conversion			859		
Common stock issued in connection with SMPL conversion (shares)		81			
Treasury stock purchase			41,657		
Increase (decrease) from translation of foreign financial statements				(595,203)	(595,203)
Unrecognized pension and postretirement plan costs (Net of tax expense)				(872,482)	(872,482)
Balance, ending at Dec. 31, 2008		\$ 1,187,566	\$ 2,800,650	\$ 11,191,551	\$ (866,858)
					\$ 1,709,415

Equity Component Matrix

Equity:					
Cumulative impact of change in accounting for uncertainties in income taxes (FIN 48 - see Note 11)				33,186	
Net earnings for the year				3,699,041	3,699,041
Dividends				(42,753)	
Common stock issuance, \$.01 par value per share, less issuance cost					
		95	504,335		
Common stock issuance (shares)		9,006			
Common stock based award activity, \$.01 par value per share, less issuance cost					
		55	558,282		
Common stock based award activity (shares)		4,364			
Common stock issued in connection with SMPL conversion					
		3	4,872		
Common stock issued in connection with SMPL conversion (shares)		94			
Treasury stock purchase					
			174,861		
Increase (decrease) from translation of foreign financial statements				575,830	575,830
Unrecognized pension and postretirement plan costs (Net of tax expense)				49,474	49,474
Balance, ending at Dec. 31, 2007	781,786	2,167,177	8,107,567	600,038	4,324,345
Equity:					
Cumulative impact of change in measurement date for post employment benefit obligations, net of (\$2,151) tax benefit (SFAS No. 158 - see Note 8)				(9,734)	789
Net earnings for the year				3,176,311	3,176,311
Dividends				(82,593)	
Common stock based award activity, \$.01 par value per share, less issuance cost					
		81	674,271		
Common stock based award activity (shares)		8,611			
Common stock issued in connection with SMPL conversion				859	
Common stock issued in connection with SMPL conversion (shares)		81			
Treasury stock purchase					
			41,857		
Increase (decrease) from translation of foreign financial statements				(595,203)	(595,203)
Unrecognized pension and postretirement plan costs (Net of tax expense)				(872,482)	(872,482)
Balance, ending at Dec. 31, 2008	\$ 1,187,566	\$ 2,800,650	\$ 11,191,551	\$ (866,858)	\$ 1,709,415

Okay:

Row order is same in each period; differs from original

Equity Component Matrix

Okay:
Dollars
and
Shares in
one
column

Good:
No default
column facts
required

Shareholders' Equity, e60609008gd	Common, Par Value USD (\$)	Additional Paid-in Capital USD (\$)	Retained Earnings USD (\$)	Accumulated Other Comprehensive Income USD (\$)	Comprehensive Income USD (\$)
Balance, beginning at Dec. 31, 2005	\$ 3,853	\$ 618,758	\$ 3,243,694	\$ (927,910)	
Shares, beginning at Dec. 31, 2005	385,473				
Equity:					
Net earnings for the year			1,220,291		1,220,291
Dividends			45,892		
Common stock based award activity, \$.01 par value per share, less issuance cost	72	655,791			
Common stock based award activity (shares)	6,762				
Increase (decrease) from translation of foreign financial statements				844,132	844,132
Adjustment for adoption of SFAS No. 158 (net of tax expense)				56,291	
Minimum pension liability adjustment (net of tax expense)				2,221	2,221
Balance, ending at Dec. 31, 2006	389,398	1,274,549	4,418,093	(25,266)	2,066,644
Shares, ending at Dec. 31, 2006	392,235				

Equity Component Matrix with Parentheticals

Good:
Elements in same order of appearance, but not in “matrix” layout

Good:
Parentheticals tagged in default (“total”) equity component

Equity Parentheticals, e60609008gd	12 Months Ended			Dec. 31, 2007 USD / shares	Dec. 31, 2006 USD / shares
	Dec. 31, 2008 USD (\$) USD / shares	Dec. 31, 2007 USD (\$) USD / shares	Dec. 31, 2006 USD (\$) USD / shares		
Equity:					
Effect of change of measurement date, tax benefit []	\$ 2,151				
Dividend per common share	\$ 0.11	\$ 0.1	\$ 0.07		
Par value per share				\$ 0.01	\$ 0.01
Stock issuance costs		3	1		
Adoption of SFAS 158, tax expense []			7,414		
Additional minimum pension liability, tax			658		
Treasury stock acquired (shares)	1,380	1,640			
Unrecognized pension and postretirement plan costs, tax expense []	\$ (155,000)	\$ 22,000			

Equity - Conventional Layout

Changes, e60609005gd	12 Months Ended			Dec. 31, 2008 USD (\$)	Dec. 31, 2005 USD (\$)
	Dec. 31, 2008 USD (\$) USD / shares	Dec. 31, 2007 USD (\$) USD / shares	Dec. 31, 2006 USD (\$) USD / shares		
Equity:					
Balance, beginning	\$ 11,656,568	\$ 6,056,774	\$ 2,938,395		
Cumulative impact of change in accounting for uncertainties in income taxes (FIN 48 - see Note 11)		33,186			
Cumulative impact of change in measurement date for post-employment benefit obligations, net of (\$2,151) tax benefit (SFAS No. 158 - see Note 8)	(8,945)				
Net earnings for the year	3,176,311	3,699,041	1,220,291		
Dividends (\$1.11, \$1.10, \$0.07 per share)	(82,593)	(42,753)	(45,892)		
Common stock issuance, \$0.01 par value per share, less issuance cost of \$-, \$3, \$1		504,430			
Common stock issuance (shares)		9,006			
Common stock based award activity, \$0.01 par value per share, less issuance cost of \$-, \$3, \$1	674,352	558,337	655,863		
Common stock based award activity (shares)	8,611	4,364	6,762		
Common stock issued in connection with SMPL conversion	859	4,875			
Common stock issued in connection with SMPL conversion (shares)	81	94			
Treasury stock purchase (1.38 million, 1.64 million shares)	41,657	174,861			
Increase (decrease) from translation of foreign financial statements	(595,203)	575,830	844,132		
Adjustment for adoption of SFAS No. 158 (net of tax expense of \$7,414)	(872,482)		56,291		
Minimum pension liability adjustment (net of tax expense of \$658)	14,312,909		2,221		
Unrecognized pension and postretirement plan costs (Net of tax expense of \$22 million, benefit of \$155 million)	(287,248)	49,474			
Balance, ending	10,000,563	14,656,568	6,056,774	8,000,563	2,000,295

Okay:
Conventional
layout requires
facts in the
default domain

Common, Par Value					
Equity:					
Balance, beginning	781,786	389,398	3,853		
Common stock issuance, \$0.01 par value per share, less issuance cost of \$-, \$3, \$1		95			
Common stock issuance (shares)		9,006			
Common stock based award activity, \$0.01 par value per share, less issuance cost of \$-, \$3, \$1	81	55	72		
Common stock based award activity (shares)	8,611	4,364	6,762		
Common stock issued in connection with SMPL conversion		3			
Common stock issued in connection with SMPL conversion (shares)	81	94			
Minimum pension liability adjustment (net of tax expense of \$658)	1,187,566				
Unrecognized pension and postretirement plan costs (Net of tax expense of \$22 million, benefit of \$155 million)	414,310				
Balance, ending		781,786	389,398		3,853

Okay:
Dollars in one report,
Shares in another

Additional Paid-in Capital					
Equity:					
Balance, beginning	2,167,177	1,274,549	618,758		
Common stock issuance, \$0.01 par value per share, less issuance cost of \$-, \$3, \$1		504,335			
Common stock based award activity, \$0.01 par value per share, less issuance cost of \$-, \$3, \$1	674,271	558,282	655,791		
Common stock issued in connection with SMPL conversion	859	4,872			
Treasury stock purchase (1.38 million, 1.64 million shares)	41,657	174,861			
Minimum pension liability adjustment (net of tax expense of \$658)	2,800,650				
Balance, ending		2,167,177	1,274,549		618,758

Changes (Shares), e60609005gd	12 Months Ended			Dec. 31, 2008 USD (\$)	Dec. 31, 2005 USD (\$)
	Dec. 31, 2008 USD (\$) USD / shares	Dec. 31, 2007 USD (\$) USD / shares	Dec. 31, 2006 USD (\$) USD / shares		
Equity:					
Shares, beginning	405,699	392,235	385,473		
Common stock issuance (shares)		9,006			
Common stock based award activity (shares)	8,611	4,364	6,762		
Common stock issued in connection with SMPL conversion (shares)	81	94			
Shares, ending	354,487	405,699	392,235	354,487	385,473

Equity Components - Stock Classes

Good:
Distinct
members

Shareholders' Equity, e60609008gd	Common, Par Value USD (\$)	Preferred USD (\$)	Additional Paid-in Capital USD (\$)	Retained Earnings USD (\$)	Accumulated Other Comprehensive Income USD (\$)	Comprehensive Income USD (\$)
Balance, beginning at Dec. 31, 2005	\$ 3,853	\$ 33,099	\$ 618,758	\$ 3,243,694	\$ (927,910)	
Shares, beginning at Dec. 31, 2005	385,473					
Equity:						
Net earnings for the year				1,220,291		1,220,291
Dividends				45,892		
Preferred stock dividends, 5% per annum		944				
Common stock based award activity, \$01 par value per share, less issuance cost	72		655,791			
Common stock based award activity (shares)	6,762					
Accretion of discount		1,958				
Increase (decrease) from translation of foreign financial statements					844,132	844,132
Adjustment for adoption of SFAS No. 158 (net of tax expense)					56,291	
Minimum pension liability adjustment (net of tax expense)					2,221	2,221
Balance, ending at Dec. 31, 2006	389,398	34,113	1,274,549	4,418,093	(25,266)	2,066,644
Shares, ending at Dec. 31, 2006	392,235					

Good:

Distinct
elements

Equity Components - Stock Classes

■ 6.6.9, 6.6.10

December 31 (in millions, except share data)	2008	2007
Liabilities and Stockholders' Equity		
Current Liabilities:		
Accounts payable and accrued expenses related to trade creditors	\$ 3,933	\$ 3,363
Accrued salaries and wages	246	944
Other current liabilities	6,442	6,272
Current portion of long-term debt	2,782	4,951
Total current liabilities	13,403	15,530
Long-term debt, less current portion	17,830	82,929
Deferred income taxes	98,226	88,026
Other noncurrent liabilities	1,716	1,677
Minority interest	972	502
Commitments and contingencies (Note 13)		
Stockholders' equity		
Preferred stock—authorized, 20,000,000 shares; issued, zero	—	—
Class A common stock, \$0.01 par value—authorized, 7,500,000,000 shares; issued, 2,426,443,484 and 2,419,025,659; outstanding, 2,060,982,734 and 2,053,564,909	24	24
Class A Special common stock, \$0.01 par value—authorized, 7,500,000,000 shares; issued, 881,145,954 and 1,018,960,463; outstanding, 810,211,190 and 948,025,699	9	10
Class B common stock, \$0.01 par value—authorized, 75,000,000 shares; issued and outstanding, 9,444,375	—	—
Additional paid-in capital	62,400	6,841
Retained earnings	4,277	1,917
Treasury stock, 365,460,750 Class A common shares and 70,934,764 Class A Special common shares	(5,177)	(5,177)
Accumulated other comprehensive income (loss)	(131)	(65)
Total stockholders' equity	61,369	65,516
Total liabilities and stockholders' equity	\$ 193,516	\$ 254,180

Stock Classes

Axes and Domains - Statements

■ 6.8.19

Good:
Distinct
members and
elements

Long-term Debt and Capital Lease Obligations, Total	17,830	82,929		
Deferred Tax Liabilities, Noncurrent	98,226	88,026		
Other Liabilities, Noncurrent	1,716	1,677		
Minority Interest [Abstract]				
Minority Interest, Total	972	502		
Stockholders' Equity [Abstract]				
Treasury Stock, Value	5,177	5,177		
Common Class A [Member]				
Stockholders' Equity [Abstract]				
Common Stock, Value	24	24		
Common Class A Special				
Stockholders' Equity [Abstract]				
Common Stock, Value	9	10		
Common Class B [Member]				
Stockholders' Equity [Abstract]				
Common Stock, Value	0	0		
Preferred Stock [Member]				
Stockholders' Equity [Abstract]				
Preferred Stock, Value	\$ 0	\$ 0		

Balance Sheet (cont.), e60609009gd (USD \$) In Millions	Dec. 31, 2008	Dec. 31, 2007	Dec. 31, 2006	Dec. 31, 2005
Statement of Financial Position [Abstract]				
Additional Paid in Capital	\$ 62,400	\$ 68,841		
Retained Earnings (Accumulated Deficit)	4,277	1,917		
Accumulated Other Comprehensive Income (Loss), Net of Tax	(131)	(65)		
Stockholders' Equity, Total	61,369	65,516	41,167	40,219
Liabilities and Stockholders' Equity, Total	\$ 193,516	\$ 254,180		

Stock Classes

Axes and Domains - Parentheticals

■ 6.8.19

Good:
Distinct
members
and
elements

Balance Sheet (Parentheticals), e60609009gd In Millions, except Share data	Dec. 31, 2008 USD (\$)	Dec. 31, 2007 USD (\$)
Allowance for Doubtful Accounts Receivable, Current	\$ 190	\$ 181
Accumulated Depreciation, Depletion and Amortization, Property, Plant, and Equipment	23,235	19,808
Finite-Lived Intangible Assets, Accumulated Amortization	\$ 8,160	\$ 6,977
Common Class A [Member]		
Common Stock, Number of Shares, Par Value and Other Disclosures [Abstract]		
Common Stock, Par or Stated Value Per Share	0.01	0.01
Common Stock, Shares Authorized	7500,000,000	7500,000,000
Common Stock, Shares, Issued	2426,443,484	2419,025,659
Common Stock, Shares, Outstanding	2060,982,734	2053,564,909
Treasury Stock, Number of Shares and Restriction Disclosures [Abstract]		
Treasury Stock, Shares	365,460,750	365,460,750
Common Class A Special		
Common Stock, Number of Shares, Par Value and Other Disclosures [Abstract]		
Common Stock, Par or Stated Value Per Share	0.01	0.01
Common Stock, Shares Authorized	7500,000,000	7500,000,000
Common Stock, Shares, Issued	881,145,954	1018,960,463
Common Stock, Shares, Outstanding	810,211,190	948,025,699
Treasury Stock, Number of Shares and Restriction Disclosures [Abstract]		
Treasury Stock, Shares	70,934,764	70,934,764
Common Class B [Member]		
Common Stock, Number of Shares, Par Value and Other Disclosures [Abstract]		
Common Stock, Par or Stated Value Per Share	0.01	0.01
Common Stock, Shares Authorized	75,000,000	75,000,000
Common Stock, Shares, Issued	9,444,375	9,444,375
Common Stock, Shares, Outstanding	9,444,375	9,444,375
Preferred Stock [Member]		
Preferred Stock, Number of Shares, Par Value and Other Disclosures [Abstract]		
Preferred Stock, Shares Authorized	20,000,000	20,000,000
Preferred Stock, Shares Issued	0	0

Group Reporting

- 6.6.3, 6.6.4, 6.6.5, 6.6.6, 6.6.7, 6.6.8 taken together explain how to model a group

Label	Element Type	Name	Namespace Prefix
00 - Cover	Abstract		e60605002gd
Entities [Table]	Table	EntitiesTable	dei
Legal Entity [Axis]	Axis	LegalEntityAxis	dei
Omnipotent Group	Domain	EntityDomain	dei
Omnipotent Group HQ	Member	ParentCompanyMember	us-gaap
Regulated Subsidiaries	Member	RegulatedSubsidiariesMember	e60605002gd
Omnipotent Creation Company	Member	OmnipotentCreationCompanyLlcMember	e60605002gd
Herculean Inc.	Member	HerculeanIncMember	e60605002gd
Protean Company	Member	ProteanCompanyMember	e60605002gd
(Eliminations)	Member	ConsolidationEliminationsMember	us-gaap

Group Reporting

Good: One CIK

00 - Cover	12 Months Ended	
	Dec. 31, 2008 USD (\$)	
Entity Information [Line Items]		
Entity Registrant Name	OMNIPOTENT GROUP e60605002gd	
Entity Central Index Key	9876543210	
Current Fiscal Year End Date	--12-31	
Entity Well-known Seasoned Issuer	Yes	
Entity Voluntary Filers	Yes	
Entity Current Reporting Status	Yes	
Entity Filer Category	Large Accelerated Filer	
Entity Public Float	\$ 90927,453,166	
Entity Common Stock, Shares Outstanding	582,424,886	
Document Type	10-K	
Amendment Flag	false	
Document Period End Date	2008-12-31	

Okay:
Stacked
statements

01 - Statement of Operations (USD \$) In Millions	12 Months Ended	
	Dec. 31, 2008	Dec. 31, 2007
Income Statement		
Operating revenues	\$ 88,591	\$ 89,161
Omnipotent Creation Company		
Income Statement		
Operating revenues	75,410	74,910
Herculean Inc.		
Income Statement		
Operating revenues	2,961	9,960
Protean Company		
Income Statement		
Operating revenues	\$ 5,355	

Group Reporting

Text Blocks – Level 1

Good

16 - Note 1. Accounting Policies (i)	12 Months Ended Dec. 31, 2008
Notes to the Financial Statements: Accounting Policies	
	<p>1. Significant Accounting Policies</p> <p>Basis of Presentation</p> <p>Omnipotent's consolidated financial statements include the accounts of entities in which Omnipotent has a controlling financial interest, other than certain financing trusts of Herculean and Protean, and Creation's and Protean's proportionate interests in jointly owned electric utility property, after the elimination of intercompany transactions. A controlling financial interest is evidenced by either a voting interest greater than 50% or a risk and rewards model that identifies Omnipotent or one of its subsidiaries as the primary beneficiary of the variable interest entity. Investments and joint ventures in which Omnipotent does not have a controlling financial interest and certain financing trusts of Herculean and Protean are accounted for under the equity or cost method of accounting.</p> <p>Use of Estimates</p> <p>The preparation of financial statements of each of Omnipotent, Creation, Herculean and Protean (collectively, the Registrants) in conformity with accounting principles generally accepted in the United States (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Areas in which significant estimates have been made include, but are not limited to, the accounting for mine decommissioning costs and other asset retirement obligations (AROs), pension and other postretirement benefits, allowance for uncollectible accounts, goodwill and asset impairments, fixed asset depreciation, environmental costs, and taxes.</p> <p>Accounting for the Effects of Regulation (Omnipotent, Herculean and Protean)</p> <p>Omnipotent, Herculean and Protean account for their regulated operations in accordance with accounting policies prescribed by the regulatory authorities having jurisdiction, principally the Illinois Commerce Commission (ICC) and the Pennsylvania Public Utility Commission (PAPUC) under state public utility laws, the Federal Energy Regulatory Commission (FERC) under various Federal laws, and the Securities and Exchange Commission (SEC) under the Public Utility Holding Company Act of 1935 (PUHCA) prior to its repeal effective February 8, 2006.</p> <p>Omnipotent, Herculean and Protean apply Statement of Financial Accounting Standards (SFAS) No. 71, "Accounting for the Effects of Certain Types of Regulation" (SFAS No. 71). SFAS No. 71 requires Herculean and Protean to record in their financial statements the effects of rate regulation for utility operations that meet the following criteria: (1) third-party regulation of rates; (2) cost-based rates; and (3) a reasonable assumption that all costs will be recoverable from customers through rates. Omnipotent believes that it is probable that its currently recorded regulatory assets and liabilities will be recovered in future rates. However, Omnipotent, Herculean and Protean continue to evaluate their respective abilities to apply SFAS No. 71, including consideration of current events in their respective regulatory and political environments. If a separable portion of Herculean's or Protean's business was no longer able to meet the provisions of SFAS No. 71, Omnipotent, Herculean and Protean would be required to eliminate from their financial statements the effects of regulation for that portion, which would have a material impact on their financial condition and results of operations. See Note 3—Regulatory Issues for additional information.</p>

Group Reporting

Text Blocks – Level 2

Good: “Accounting policies” presentation group

26 - Note 1. Accounting Policies (ii)	12 Months Ended Dec. 31, 2008
Accounting Policies:	
Basis of Presentation	<p>Omnipotent's consolidated financial statements include the accounts of entities in which Omnipotent has a controlling financial interest, other than certain financing trusts of Herculean and Protean, and Generation's and Protean's proportionate interests in jointly owned electric utility property, after the elimination of intercompany transactions. A controlling financial interest is evidenced by either a voting interest greater than 50% or a risk and rewards model that identifies Omnipotent or one of its subsidiaries as the primary beneficiary of the variable interest entity. Investments and joint ventures in which Omnipotent does not have a controlling financial interest and certain financing trusts of Herculean and Protean are accounted for under the equity or cost method of accounting.</p>
Use of Estimates (Omnipotent, Creation, Herculean, and Protean)	<p>The preparation of financial statements of each of Omnipotent, Creation, Herculean and Protean (collectively, the Registrants) in conformity with accounting principles generally accepted in the United States (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Areas in which significant estimates have been made include, but are not limited to, the accounting for mine decommissioning costs and other asset retirement obligations (AROs), pension and other postretirement benefits, allowance for uncollectible accounts, goodwill and asset impairments, fixed asset depreciation, environmental costs, and taxes.</p>
Regulated Subsidiaries	
Accounting Policies: Accounting for the Effects of Regulation (Creation, Herculean and Protean)	Accounting for the effects of regulation <p>Creation, Herculean and Protean account for their regulated operations in accordance with accounting policies prescribed by the regulatory authorities having jurisdiction, principally the Idaho Commerce Commission (ICC) and the Oregon Public Utility Commission (PAPUC) under state public utility laws, the Federal Energy Regulatory Commission (FERC) under various Federal laws, and the Securities and Exchange Commission (SEC) under the Public Utility Holding Company Act of 1935 (PUHCA) prior to its repeal effective February 8, 2006. Omnipotent, Herculean and Protean apply Statement of Financial Accounting Standards (SFAS) No. 71, "Accounting for the Effects of Certain Types of Regulation" (SFAS No. 71). SFAS No. 71 requires Herculean and Protean to record in their financial statements the effects of rate regulation for utility operations that meet the following criteria: (1) third-party regulation of rates; (2) cost-based rates; and (3) a reasonable assumption that all costs will be recoverable from customers through rates. Omnipotent believes that it is probable that its currently recorded regulatory assets and liabilities will be recovered in future rates. However, Omnipotent, Herculean and Protean continue to evaluate their respective abilities to apply SFAS No. 71, including consideration of current events in their respective regulatory and political environments. If a separable portion of Herculean's or Protean's business was no longer able to meet the provisions of SFAS No. 71, Omnipotent, Herculean and Protean would be required to eliminate from their financial statements the effects of regulation for that portion, which would have a material impact on their financial condition and results of operations. See Note "Regulatory Issues" for additional information.</p>

Good

Good

Review

- Restrictions on standard linkbases
- Required contexts
- Text blocks, what and why
- Presentation links and rendering
- Custom elements, balances, signs
- Statement of equity - axes and domains
- Group reporting