Disclaimer

As a matter of policy, the Securities and Exchange Commission disclaims responsibility for the private statements of SEC employees. The views I am expressing today are solely my own, and do not reflect the views of the Commission, the Commissioners, or of any employees other than myself.
Interactive Data File should be included as Exhibit 101 to the form containing the HTML/ASCII financial statements.

- Some companies are filing with Form 8-K instead of Form 10-Q/A within 30-day grace period

Submitting Exhibit 101 with a Form 8-K or 6-K is appropriate only in very limited circumstances.

- 8-K – only with revised audited annual f/s
- 6-K – only with revised audited annual f/s and current interim financial stmts pursuant to 9-month updating requirement of Item 8.A.5 of 20-F
The complete set of Interactive Data Files included as Exhibit 101 must be posted to the corporate web site, if such a web site is maintained.

- Some companies are including only some of the files rather than all of them.

Interactive Data Files submitted under the new rules should be included as Exhibit 101.

- Some companies continue to include the Interactive Data Files as Exhibit 100. Exhibit 100 pertained only to the voluntary filer program.
The rendered financial statements on the viewer won’t be identical to the HTML/ASCII financial statements in certain respects.

- Single underlining above totals/subtotals
- Double underlining below totals
- Multiple subheadings. For example, can present “Assets” but not “Current Assets” or “Noncurrent Assets”
- Bold or italic fonts
- Indenting lines
- Line item labels for totals/subtotals appear even though they don’t exist in the HTML/ASCII version
Tags and Labels

- Labels for line items on the face of the financial statements should have the same text as the corresponding line items presented in the HTML/ASCII financial statements, including line items with parenthetical information.
  - Some companies are using different labels from the HTML/ASCII document.
- Amounts presented parenthetically on the face of the financial statements must be separately tagged.
  - Some companies are not tagging parenthetical amounts.
Selection of standard text-block element for each financial statement footnote requires careful consideration of the content of the footnote in comparison to the definition provided for the text-block element. Use the element with the narrowest definition that captures all material information. Examples:

- A Long-Term Debt Footnote includes information about short-term credit agreements: Use text-block element for “Debt Disclosure” rather than “Long-Term Debt”
New Elements (Extensions)

- New monetary elements created by filers for amounts appearing on the balance sheet or income statement must have a “debit” or “credit” balance attribute. Examples:
  - “Casualty, Environmental and Other Reserves, Noncurrent” element should have had a “credit” balance attribute
  - “Earnings from Continuing Operations before Income Taxes” element should have had a “credit” balance attribute

- Filers should include a definition for new monetary elements that do not have a debit or credit attribute. Definitions for other new elements are permitted but not required.
New Elements (Extensions)

- New elements created by filers should not include company-specific or period-specific information in their name. Example:
  - The name of a new element representing the carrying amount of an equity method investment appearing on the balance sheet – “Investment in Zebra Company”

- New elements should be created only when an “appropriate” standard element does not exist.
  - Class B Common Stock (on balance sheet)
  - Depreciation (on statement of cash flows)
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<th>Float Measure Date</th>
<th>Initial Submission</th>
</tr>
</thead>
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