



U.S. Securities and Exchange Commission

Previewer User Guide

Introduction

The Interactive Data Previewer is a service provided by the SEC for registrants to submit their XBRL files in order to view what their filing will look like on the Commission's Interactive Data Viewer. Please note that this preview function does not constitute an "Official Filing" and one can not officially file using this function.

We have compiled a list of instructions for filers to follow in order to access the previewer, upload XBRL files, and to view XBRL files as they would appear on the Commission's Interactive Data Viewer. Please note that that prior to using the preview function, you must validate your XBRL files as a test filing using EDGAR. Information is available at: <http://www.sec.gov/info/edgar/filersites.htm>. Additionally, your files must adhere to all the standards set forth in the EDGAR Filer Manual which is located at, <http://sec.gov/info/edgar/edmanuals.htm>.

Please note that your submission will be available for preview only for a limited time. At a minimum your files will be available for 24 hours as all files are purged at 11:59pm eastern time of the day following a submission. For example if you submitted a file at 3:34pm eastern time on Thursday your file would be available to 11:59pm eastern time Friday.

We have taken reasonable steps to protect the privacy of this information. The system is designed to permit viewing of this information only to those with access to a random generated confirmation number which will be given to you after you submit your files.

Getting Help

Staff in the Branches of Filer Support and Filer Technical Support are available to assist filers each business day from 9:00 a.m. to 5:30 p.m. Eastern Time. The Branches of Filer Support and Filer Technical Support may be reached at (202) 551-8900.

DISCLAIMERS

We have randomly selected submissions from our voluntary interactive data program for illustration purposes only. Any reference to any actual registrant does not constitute an endorsement by the SEC of that registrant, its filings, or any product or service it may offer.

This guide was created to demonstrate the capabilities of Interactive Data and will be revised as appropriate over time.

Access the Previewer

After validating your XBRL through EDGAR and complying with the EDGAR Filer Manual, you can navigate to the previewer site from www.sec.gov two ways.

1.a. Click on the Filings & Forms header on sec.gov and you will be directed to the main SEC Filings & Forms page or click on the “more” button under the “Request Paper Documents” link.

The screenshot shows the SEC website homepage. At the top, there is a navigation bar with links for 'Jobs | Fast Answers | Site Map | Search' and the text 'U.S. Securities and Exchange Commission'. The main content area is divided into several sections:

- SEC Proposal to Strengthen Regulatory Framework for Money Market Funds:** A news item with a photo of Chairman Schapiro and a 'Testimony' link.
- Other News:** A list of news items, including 'SEC Charges California-Based Hedge Fund Manager for Operating Ponzi-Like Scheme' and 'SEC Charges Massachusetts-Based Money Manager in Multi-Million Dollar Ponzi Scheme'.
- Information for:** A list of categories such as Accountants, Broker Dealers, Broker-Dealer CCOs, EDGAR Filers, Funds & Advisers, Fund/Adviser CCOs, International, Municipal Markets, NRSROs, and Small Business.
- Divisions/Offices:** A list of divisions including Corporation Finance, Enforcement, Investment Mgmt., Trading & Markets, Compliance, and International Affairs.
- Information for Reserve Primary Fund Investors:** A link to 'SEC Seeks Comments on Short Selling Measures'.
- Spotlight on Fair Value Accounting Standards:** A link to 'Interactive Data (XBRL)'.
- Credit Rating Agency Examination Report:** A link to 'SEC Roundtable on Short Selling'.
- Check Our New Form and Investing Tip:** A link to 'Saving and Investing Tips'.
- About the SEC:** A list of links including 'What We Do', 'Commissioners', 'Upcoming Events', 'Laws & Regulations', '2008 PAR', and 'Office of Inspector General'.
- Investor Information:** A list of links including '2008 Annual Report', 'File a Tip or Complaint', 'Check Out Brokers & Advisers', 'Publications', 'en Español', 'For Seniors', and 'PAUSE'.
- News & Public Statements:** A list of links including 'News Digest', 'Press Releases', 'What's New', 'Webcasts', 'Special Studies', 'Speeches & Public Statements', and 'Testimony'.
- Litigation:** A list of links including 'Litigation Releases', 'Administrative Proceedings', 'Opinions and Adjudicatory Orders', and 'Trading Suspensions'.
- Regulatory Actions:** A list of links including 'Proposed Rules', 'Final Rules', 'Interim Final Temporary Rules', 'Other Orders and Notices', and 'SRO Rulemaking'.
- Staff Interpretations:** A list of links including 'Staff Accounting Bulletins' and 'Staff Legal Bulletin'.
- Filings & Forms:** A section with a red circle around the header, containing links for 'Quick EDGAR Tutorial', 'Search for Company Filings', 'Descriptions of SEC Forms', and 'Requesting Public Documents' (with a red circle around the 'more...' link).

1.b. Then select Filers: Preview Interactive Data Submissions and you will be taken to the Preview your XBRL Submission page.

The screenshot shows the SEC Filings & Forms page. At the top right, there are links for Home, Jobs, Fast Answers, Site Map, and Search. The U.S. Securities and Exchange Commission logo is on the left. The main heading is "SEC Filings & Forms". Below it, a paragraph explains that companies are required to file registration statements, periodic reports, and other forms electronically through EDGAR. A list of links is provided, with "Filers: Preview Interactive Data Submissions" circled in red. Other links include Quick EDGAR Tutorial, Search for Company Filings, Descriptions of SEC Forms, SEC Forms List (PDF versions), About EDGAR, Search EDGAR Comment Letters, FTP Users, Indices, SIC Codes, Information for EDGAR Filers, and How to Request Paper Documents. A URL is provided at the bottom: <http://www.sec.gov/edgar.shtml>. At the very bottom, there are links for Contact, Employment, Links, FOIA, Forms, Privacy Policy, and a modification date of 12/15/2008.

2.a. Click on the Filings & Forms header on sec.gov and you will be directed to the main SEC Filings & Forms page.

The screenshot shows the SEC website homepage. At the top right, there are links for "Jobs | Fast Answers | Site Map | Search" and the text "U.S. Securities and Exchange Commission". On the left side, there is a vertical navigation menu with items like "Information for Reserve Primary Fund Investors", "SEC Seeks Comments on Short Selling Measures", "Spotlight on Fair Value Accounting Standards", "Interactive Data (XBRL)", "Credit Rating Agency Examination Report", "SEC Roundtable on Short Selling", "Saving and Investing Tips", and "Enforcement Tips".

The main content area features a news article titled "SEC Proposal to Strengthen Regulatory Framework for Money Market Funds" with a sub-header "The SEC is seeking public comment on a proposal intended to better protect investors and make money market funds more resilient to short-term market risks." Below this is an "Other News" section with two items: "SEC Charges California-Based Hedge Fund Manager for Operating Ponzi-Like Scheme" and "SEC Charges Massachusetts-Based Money Manager in Multi-Million Dollar Ponzi Scheme".

On the right side, there is a photo of Chairman Schapiro with the caption "Chairman Schapiro testified before Congress about the regulation of over-the-counter derivatives." Below the photo is a "Testimony" link. To the left of the photo is an "RSS Feed for SEC News" link.

At the bottom of the main content area, there are several categorized lists:

- About the SEC:** What We Do, Commissioners, Upcoming Events, Laws & Regulations, 2008 PAR, Office of Inspector General.
- Investor Information:** 2008 Annual Report, File a Tip or Complaint, Check Out Brokers & Advisers, Publications en Español, For Seniors, PAUSE.
- News & Public Statements:** News Digest, Press Releases, What's New, Webcasts, Special Studies, Speeches & Public Statements, Testimony.
- Litigation:** Litigation Releases, Administrative Proceedings, Opinions and Adjudicatory Orders, Trading Suspensions.
- Information for:** Accountants, Broker Dealers, Broker-Dealer CCOs, EDGAR Filers, Funds & Advisers, Fund/Adviser CCOs, International, Municipal Markets, NRSROs, Small Business.
- Divisions/Offices:** Corporation Finance, Enforcement, Investment Mgmt., Trading & Markets, Compliance, International Affairs.
- Filings & Forms:** Quick EDGAR Tutorial, Search for Company Filings, Descriptions of SEC Forms, Requesting Public Documents.
- Regulatory Actions:** Proposed Rules, Final Rules, Interim Final Temporary Rules, Other Orders and Notices, SRO Rulemaking.
- Staff Interpretations:** Staff Accounting Bulletins, Staff Legal Bulletins.

2. b. Then select the new Preview Interactive Data Submissions under Notices for Filers and you will be taken to the Preview your XBRL Submission page.

The screenshot shows the U.S. Securities and Exchange Commission website. The header includes the SEC logo and navigation links: Home | Jobs | Fast Answers | Site Map | Search. The main heading is "Information for EDGAR Filers". Below this, a paragraph states: "This page provides a shortcut to much of the technical information on the SEC's website for individuals and entities who use EDGAR to submit filings to the SEC." A section titled "Notices for Filers:" contains a list of links, with "Preview Interactive Data Submissions" circled in red. Other links include "EDGAR Form D XML Technical Specifications (Version 4.1.0) NEW", "Notice to Form SH Filers — XML Errors — Need to Identify and Correct NEW", "Notice to New EDGAR Filers and Form D Filers NEW", "EDGAR Submission Type SH-ER Information Table XML Technical Specification & Filable PDF Form (UPDATED 05/15/09) NEW", and "New Fee Payment Instructions". Below the notices, there are two columns of links, including "EDGAR Filer Manual (UPDATED 04/21/09)", "Small Entity Compliance Guide: Mandatory Electronic Submission of Applications for Orders under the Investment Company Act and Filings Made Pursuant to Regulation E", "DRAFT EDGAR Form D XML Technical Specification (Version 5.2.0) (UPDATED 06/22/09) NEW", "EDGAR Form D XML Technical Specifications (Version 4.1.0) (UPDATED 05/01/09)", "CF Guidance: Form D Filing Process", "EDGAR XFDL Technical Specification (Version 8) (UPDATED 04/22/09)", "CF Guidance: Filing Date Adjustments, PACs, Deletions, Withdrawals, Hardship Exemptions", "EDGAR Transfer Agent XML Technical Specification (UPDATED 04/22/08)", "EDGAR XBRL Validation Errors and Warnings", "EDGAR Submission Type SH-ER Information Table XML Technical Specification (Version 2.0) (UPDATED 05/15/09)", "News Releases About EDGAR", "EDGAR Submission Type SH-ER Information Table Filable PDF Form (Version 2.0) (UPDATED)", "Electronic Filing & the EDGAR System: A Regulatory Overview", "EDGAR Filer Websites", and "Rulemaking on EDGAR Modernization". A left sidebar contains various navigation links such as "About the SEC", "Filings & Forms", "Quick EDGAR Tutorial", "Regulatory Actions", and "Staff Interps".

Submit a Filing

1. After accessing the previewer page through either the SEC Filings & Forms or the Information for EDGAR Filers links, you will need to upload your XBRL files to the previewer. This can be accomplished by performing the following under the “Submit Your XBRL Data” section of the previewer splash page:
 - a. Enter you CIK number in the CIK box. Please note that this box will only accept numeric values.
 - b. Attach your zipped XBRL files. This is done by browsing for the folder in which you have your XBRL files stored on your computer. Please note that these files should be first validated through the EDGAR Validation process and adhere to all of the rules in the EDGAR Filing Manual. Additionally, only valid .zip files will be accepted. Note also that the zip file is not the same as the .xfd format used for EDGAR filings; *only* the files attached as EX-100 and EX-101 attachments will be contained in the .zip file.
 - c. Enter the security code displayed in the third box in the empty box right below.
 - d. Press Submit



An audio file is provided for the visually impaired. Please note if you are using Internet Explorer 6.0 you must first save then play this file.



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Privately Preview your Interactive Data Submissions

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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 it could take up to an hour. **This is not an official filing. Validate and submit your official filing [here](#).**

The screenshot shows two side-by-side forms. The left form is titled 'Submit Your XBRL Data' and contains fields for 'CIK:', 'XBRL Zip File:' (with a 'Browse...' button), a security code input field (containing '599257'), and a 'Submit' button. The right form is titled 'Preview XBRL Documents Submitted Earlier Today' and contains fields for 'CIK:', 'Confirmation Code:', a security code input field (containing '599257'), and a 'Submit' button. Callout boxes A, B, C, and D are overlaid on the left form, pointing to the CIK field, the 'Browse...' button, the 'Create' button, and the security code input field, respectively.

2. After pressing the submit button you will see the following screen provided that there were no errors in the information you submitted. The information displayed represents your secure confirmation code that you will need to enter to access the preview of your files.

You may either print the confirmation page or write it down for your records. You will not be able to access the preview of your files without this confirmation code. If you lose it you will have to resubmit your files and obtain a new confirmation code.



For your convenience this information will remain on your screen for 30 minutes or until you submit another zipped XBRL file or close out of the screen.



Please note that you usually 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.



Please note that your submission will be available for preview only for a limited time. At a minimum your files will be available for 24 hours as all files are purged at 11:59 pm Eastern Time of the day following a submission. For example if you submitted a file at 3:34pm Eastern Time on Thursday your file will be available until 11:59 pm Eastern Time on Friday.



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PLEASE PRINT THIS PAGE.

You must provide your confirmation code to access your records. You will not be able to preview your rendered documents without this confirmation code.

<p>Submit Your XBRL Data</p> <p>Your submission has been accepted. Submit Another XBRL File <input type="button" value="Print"/></p> <p>CIK: 0000012345</p> <p>XBRL Zip File: C:\Documents and Settings\mcclureg\My Documents\zip with notes filing with notes.zip</p> <p>Confirmation Code: 493012605</p> <p><i>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.</i></p>	<p>Preview XBRL Documents Submitted Earlier Today</p> <p>CIK: <input type="text"/></p> <p>Confirmation Code: <input type="text"/></p> <p>Type the security code in the box below: <input type="text" value="179964"/> <input type="button" value="Submit"/></p> <p><input type="button" value="Reset"/></p>
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Preview your documents

1. To access the preview of your files you must perform the following under the “Preview XBRL. Documents Submitted Earlier Today” section of the Previewer page.
 - a. Enter your CIK number in the CIK box.
 - b. Enter your secure confirmation code that you received from step 2.
 - c. Enter the security code as you did in step 2.
 - d. Press Submit



You do not need to enter leading zeroes.

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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](#).**

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: **A**

Confirmation Code: **B**

Type the security code in the box below: **C**

D

- If your files are not ready for viewing or you have entered an incorrect CIK/confirmation code combination the following message will appear: "The entered combination of CIK and confirmation code does not have results at this time. Please check again later." Check that the information you entered is correct and reenter.



Please note that you will usually be able to preview your XBRL files in approximately 15 minutes. However, if you are previewing your files at a time of peak load, it could take up to an hour.



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Submit Your XBRL Data	Preview XBRL Documents Submitted Earlier Today
<p>CIK: <input type="text"/></p> <p>XBRL Zip File: <input type="text"/> Browse...</p> <p>(Please include your instance documents and extensions in the zip file, if any. Do not include the base taxonomy).</p> <p>Type the security code in the box below: <input type="text" value="19455"/> SEARCH</p> <p><input type="text"/></p> <p>Submit Reset</p>	<p>CIK: <input type="text"/></p> <p>Confirmation Code: <input type="text"/></p> <p>Type the security code in the box below: <input type="text" value="19455"/> SEARCH</p> <p><input type="text"/></p> <p>Submit Reset</p>

3. If your files are ready when you press Submit, you will be immediately directed to the document preview screen. Your financial information components will be listed across the top of the screen. You may select and view individual components of your financial filing or select "All Reports" to view them as one report.

The information you are viewing will be displayed the same way that your financial data will be displayed in the viewer after you submit your official filing.



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XBRL Rendering Preview

CIK: 0000012345 **Confirmation Code:** 238920594

[Statement of Financial Position, Classified](#) | [Statement of Income \(Including Gross Margin\)](#) | [Statement of Cash Flows](#) | [All Reports](#) | [View Excel Documents](#) | [Print Document](#)

Statement of Financial Position, Classified (USD \$) in Millions	Sep. 26, 2008	Dec. 31, 2007
Current:		
Cash and cash equivalents	\$383	\$170
Trade accounts receivable, less allowances of \$43 and \$47, respectively	2,509	2,217
Amounts receivable from The Coca-Cola Company	179	144
Inventories	1,092	924
Current deferred income tax assets	159	206
Prepaid expenses and other current assets	458	431
Total current assets	4,780	4,092
Property, plant, and equipment, net	6,510	6,762
Goodwill	604	606
Franchise license intangible assets, net	6,254	11,767
Other noncurrent assets, net	890	819
Total assets	19,038	24,046
Current:		
Accounts payable and accrued expenses	2,927	2,924
Amounts payable to The Coca-Cola Company	425	369
Deferred cash receipts from The Coca-Cola Company	41	48
Current portion of debt	2,888	2,002
Total current liabilities	6,281	5,343
Debt, less current portion	6,504	7,391
Other long-term obligations	1,377	1,309
Deferred cash receipts from The Coca-Cola Company, less current	84	124
Long-term deferred income tax liabilities	2,265	4,190
Shareowners' Equity:		
Common stock, \$1 par value - Authorized - 1,000,000,000 shares; Issued - 495,168,997 and 494,079,344 shares, respectively	495	494
Additional paid-in capital	3,268	3,215
(Accumulated deficit) retained earnings	(1,544)	1,527
Accumulated other comprehensive income	415	557
Common stock in treasury, at cost - 7,236,436 and 7,125,872 shares, respectively	(107)	(104)

- To print a copy of your rendered data, select "Print Document" from the list. The print dialogue will pop up allowing you to print one or all of your documents.



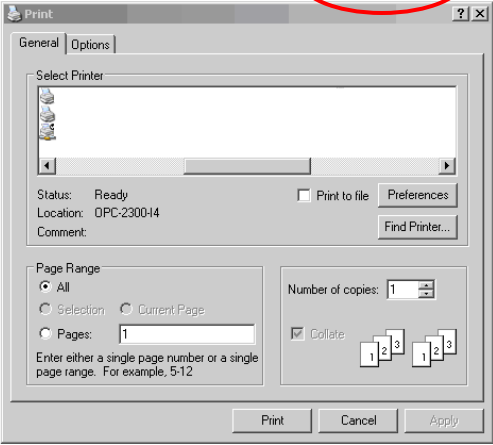
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XBRL Rendering Preview


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Statement of Financial Position, Classified
Statement of Income (Including Gross Margin)
Statement of Cash Flows
All Reports
View Excel Documents
Print Document

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5. You may display or save the previewed reports in a spreadsheet by selecting "View Excel Documents".



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XBRL Rendering Preview

CIK: 0000012345 **Confirmation Code:** 238920594

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File Download

Do you want to open or save this file?

Name: Financial_Report.xls

Type: Microsoft Excel Worksheet, 39.5 KB

From: 172.29.2.61

Open
Save
Cancel

Always ask before opening this type of file

While files from the Internet can be useful, some files can potentially harm your computer. If you do not trust the source, do not open or save this file. [What's the risk?](#)

After opening the spreadsheet you will see the following screen. Please note that each component of your financial filing is placed in a separate worksheet within the spreadsheet.



If you open the spreadsheet directly from the previewer page it may open within your browser; in that case to return to the Previewer page, do not "X" out of the spreadsheet, rather, use the back button.

	A	B	C	D	E	F	G	H	I	J
1	Statement of Financial Position, Classified (USD \$)									
2		Sep. 26, 2008	Dec. 31, 2007							
3	In Millions									
4	Current:									
4	Cash and cash equivalents	\$383	\$170							
5	Trade accounts receivable, less allowances of \$43 and \$47, respectively	2,509	2,217							
6	Amounts receivable from parent company	179	144							
7	Inventories	1,092	924							
8	Current deferred income tax assets	159	206							
9	Prepaid expenses and other current assets	458	431							
10	Total current assets	4,780	4,092							
11	Property, plant, and equipment, net	6,510	6,762							
12	Goodwill	604	606							
13	Franchise license intangible assets, net	6,254	11,767							
14	Other noncurrent assets, net	890	819							
15	Total assets	19,038	24,046							
16	Current:									
17	Accounts payable and accrued expenses	2,927	2,924							
18	Amounts payable to parent company	425	369							
19	Deferred cash receipts from parent company	41	48							
20	Current portion of debt	2,888	2,002							
21	Total current liabilities	6,281	5,343							
22	Debt, less current portion	6,504	7,391							
23	Other long-term obligations	1,377	1,309							
24	Deferred cash receipts from parent company, less current	84	124							
25	Long-term deferred income tax liabilities	2,265	4,190							
26	Shareowners' Equity:									
27	Common stock, \$1 par value - Authorized - 1,000,000,000 shares; Issued - 495,168,997 and 494,079,344 shares, respectively	495	494							
28	Additional paid-in capital	3,268	3,215							
29	(Accumulated deficit) retained earnings	(1,544)	1,527							
30	Accumulated other comprehensive income	415	557							
31	Common stock in treasury, at cost - 7,236,436 and 7,125,872 shares, respectively	(107)	(104)							
32	Total shareowners' equity	2,527	5,689							
33	Total liabilities and shareowners' equity	\$19,038	\$24,046							