

Delaware

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The First State

I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THE ATTACHED IS A TRUE AND CORRECT COPY OF THE RESTATED CERTIFICATE OF "XBRL INTERNATIONAL, INC.", FILED IN THIS OFFICE ON THE ELEVENTH DAY OF MAY, A.D. 2007, AT 2:29 O'CLOCK P.M.

A FILED COPY OF THIS CERTIFICATE HAS BEEN FORWARDED TO THE NEW CASTLE COUNTY RECORDER OF DEEDS.



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070553524

Harriet Smith Windsor

Harriet Smith Windsor, Secretary of State

AUTHENTICATION: 5670998

DATE: 05-11-07

AMENDED AND RESTATED
CERTIFICATE OF INCORPORATION

OF

XBRL INTERNATIONAL, INC.

XBRL International, Inc. (the "Corporation"), a non-stock membership corporation organized and existing under the laws of the State of Delaware, hereby certifies as follows:

1. The name of the Corporation is XBRL International, Inc. The original Certificate of Incorporation of the Corporation was filed with the Secretary of State of the State of Delaware on May 29, 2001 under the name of XBRL.Org, Inc.
2. Pursuant to Sections 242 and 245 of the General Corporation Law of the State of Delaware, this Amended and Restated Certificate of Incorporation restates and integrates and further amends the provisions of the Corporation's Certificate of Incorporation.
3. The terms and provisions of this Amended and Restated Certificate of Incorporation have been duly approved by written consent of the Steering Committee in accordance with Section 242 of the General Corporation Law of the State of Delaware.
4. The text of the Amended and Restated Certificate of Incorporation reads in its entirety as follows:
 - FIRST. The name of the corporation is XBRL International, Inc. (the "Corporation").
 - SECOND. The address of its registered office in the State of Delaware is to be located at Corporation Trust Center, 1209 Orange Street, Wilmington, Delaware 19801, County of New Castle. The Registered Agent in charge thereof is The Corporation Trust Company.
 - THIRD. The nature of the business or purposes to be conducted or promoted by the Corporation is to engage in any lawful act or activity for which corporations which are organized not for profit may be organized under the General Corporation Law of Delaware. Initially, the specific purposes of the Corporation are to conduct activities directed to the improvement of a business condition within the meaning of Section 501(c)(6) of the Internal Revenue Code of 1986 as amended or any successor statute thereto (the "Code"), including (i) standardizing and promoting a platform for the creation and exchange of business and financial information (ii) developing and maintaining the XBRL Specification to enable participants to encode and distribute their relevant data and (ii) conducting any and all lawful activities which may be useful in accomplishing the foregoing purposes.
 - FOURTH. Except as provided in this Section, no part of the net earnings of the Corporation shall inure to the benefit of, or be distributable to, its Members, members of its Steering Committee, officers or other private persons, except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make

payments and distributions in furtherance of the purposes herein set forth, but only in a manner permitted by its tax exempt status at such times as the Corporation shall be so qualified.

FIFTH. The Steering Committee of the Corporation shall be, and shall (except as provided below) possess all of the powers of, the "Governing Body" of the Corporation as a not-for-profit membership corporation under Delaware General Corporation Law. The number of members of the Governing Body who shall be present or represented by proxy at any meeting of the Governing Body in order to constitute a quorum for, and the votes that shall be necessary for, the transaction of any business shall be as stated in the by-laws of the Corporation, as from time to time amended. The conduct of the Steering Committee, and the business and affairs of the Corporation, may be managed in a manner different from that set out in Section 141 of the Delaware General Corporation Law, to the extent described in the by-laws of the Corporation, as from time to time amended.

SIXTH. In the event of the liquidation, dissolution or winding up of the affairs of the Corporation (whether voluntary or by operation of law), the Steering Committee will, after paying or making any provision for the payment of all liabilities of the Corporation, distribute all of the assets of the Corporation as it sees fit, consistently with the contractual obligations of the Corporation. Notwithstanding the foregoing, if the Corporation is exempt from Federal taxation pursuant to Section 501(a) of the Code at the time of any such liquidation, dissolution or winding up of the affairs of the Corporation, then the Steering Committee shall make such distribution in a manner which the Steering Committee believes is consistent with such tax exempt status and the applicable requirements of Section 501(c) of the Code and any related regulations.

SEVENTH. The Corporation shall be a membership corporation and shall not have the authority to issue capital stock. The conditions of membership in the Corporation shall be as stated in the by-laws of the Corporation, as from time to time amended.

EIGHTH. All voting power of the Members of the Corporation shall be vested in such class or classes of Members as from time to time shall be provided for in the by-laws of the Corporation. The number of Members having voting power who shall be present or represented by proxy at any meeting of the Members in order to constitute a quorum for, and the votes that shall be necessary for, the transaction of any business shall be as stated from time to time in the by-laws of the Corporation.

NINTH. The name and mailing address of the sole incorporator is as follows:

<u>Name</u>	<u>Mailing Address</u>
Marc N. Toyloy, Esquire	Willkie Farr & Gallagher 787 Seventh Avenue New York, New York 10019

TENTH. In furtherance and not in limitation of the powers conferred by the laws of the State of Delaware:

A. The Steering Committee of the Corporation is expressly authorized to adopt, amend or repeal the by-laws of the Corporation.

B. Elections of the Steering Committee need not be by written ballot unless the by-laws of the Corporation so provide.

C. Any consent required to be given in writing by law, this Amended and Restated Certificate of Incorporation or the by-laws may be given in the form of electronic transmission.

D. In the event that a Steering Committee Representative is unable to attend a meeting of the Steering Committee in person or by telephone conference call, such Steering Committee Representative may appoint another Steering Committee Representative as their proxy to vote on their behalf at such meeting in the manner as from time to time provided in the by-laws, and such vote shall be effective as if delivered in person at such meeting.

ELEVENTH. The Corporation eliminates the personal liability of each member of the Steering Committee to the Corporation or the Members for monetary damages for breach of fiduciary duty as a Director, provided that the foregoing shall not eliminate the liability of a Director (i) for any breach of such Director's duty of loyalty to the Corporation or the Members, (ii) for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law, (iii) under Section 174 of Title 8 of the Delaware Code or (iv) for any transaction from which such Director derived an improper personal benefit.

TWELFTH. The Corporation reserves the right to amend or repeal any provision contained in this Amended and Restated Certificate of Incorporation, in the manner now or hereafter prescribed by statute, and all rights conferred upon each Member herein are granted subject to this reservation.

IN WITNESS WHEREOF, the Corporation has caused this Amended and Restated Certificate of Incorporation to be signed by the Chairman of the Steering Committee on this 19th day of September, 2006.

/s/ Kurt Ramin

Kurt Ramin

Chairman of the Steering Committee of
XBRL International Inc