Progress Report

XBRL Key Progress Items

The **6th XBRL International Conference** will be held in **Tokyo, Japan** from **11-15 November 2002**. Continuing our successful focus to drive adoption in the private sector, the theme of this International Conference will be **"Transparent Reporting to Financial Markets"**. Highlights of the program will include announcements and demonstrations that show how companies and other organizations can improve the efficiency and effectiveness of their reporting on the Internet, by enhancing the usability of the information they disclose under current reporting standards. The extensive program will also include introductory and in-depth Tutorials, meetings of all international working groups including the Domain and Specification working groups, and the international Supply Chain Community meetings. Please go to www.xbrl.org for additional meeting and registration information.

The **5th XBRL International Conference** met during the week of June 17 in **Toronto**, **Canada**. More than **160 representatives** from over **80 of the world's leading accounting, technology, financial services** and **government organizations** were represented at the meeting to collaborate on the worldwide adoption of XBRL. Building upon adoption already seen in Australia, Germany, Japan, the United States and the United Kingdom, several key announcements were made during the conference, highlighted below:

- The **Toronto Stock Exchange (TSX) officially announced its membership in XBRL Canada** in order to accomplish its goal of streamlining the collection and distribution of financial information to investors and analysts, and continuing the trend seen with other stock exchanges in Germany, Hong Kong, Singapore and Australia.

- **Statistics Canada announced its draft XBRL taxonomy** to help Canadian companies file forms with the agency more efficiently and with fewer errors.

- **XBRL Japan** members Tokyo Institute of Technology, Toshiba Corp., Tokyo Shoko Research, Ltd. and Fujitsu demonstrated an **XBRL pilot program that automates the credit risk information supply chain, streamlining the information transfer process from both large and small companies to credit risk systems and risk analysis programs using an XML Web services technology environment**. Additional details of the pilot are available at (http://www.craft.titech.ac.jp).

- Featured conference speaker **Alan Anderson, Senior Vice President of the American Institute of CPAs, presented the "Foundation for the Future – the New Business Reporting Model,"** showing how XBRL plays a critical role in facilitating straight through reporting of financial information.

XBRL International served as a host of the most recent **XML Interoperability Summit** in **Orlando, Florida, June 27- 28** along with **HR-XML, OASIS** and the **Object Management Group (OMG). Eric Cohen, Chair of XBRL US and XBRL lead for PricewaterhouseCoopers (PwC), presented an overview of XBRL GL and its potential

for linking with other XML initiatives. Held several times during the year, the Interoperability Summit brings industry groups, consortia and their members together in an ongoing initiative to coordinate development of electronic business specifications. The purpose of the Orlando meeting was to **identify and implement intersections between major horizontal and vertical industry sectors so that data can be exchanged using common XML-based tagging** to promote adoption and use of this revolutionary Internet-based technology across all of these XML initiatives.

During a June 17 event at the National Press Club in Washington, DC., **Sam DiPiazza, CEO of PwC, urged companies to use XBRL.** XBRL will play an essential role in achieving corporate transparency because of its ability to "tag" any individual piece of information with a precise contextual description. This will not only improve investor access to corporate information but also enhance the ability to validate the reported information in accordance with standards such as Global GAAP.

> *"XBRL will also dramatically increase the speed at which users can obtain information," said Mr. DiPiazza. "Stakeholders can make a request from within their analytical software and in seconds the data they want will be incorporated into their analysis. For example, immediately uncovering a company's revenue recognition policy buried in the footnotes of a 100-page annual report. By reducing the time and costs for collecting data, XBRL will also help to level the playing field for all investors and stakeholders."*

Further detail regarding this new corporate reporting structure is outlined in a book co-authored by DiPiazza and Dr. Robert Eccles entitled "**Building Public Trust: The Future of Corporate Reporting**," published by John Wiley & Sons, Inc. beginning in July 2002. Full text of Mr. DiPiazza's speech is available at http://www.pwcglobal.com/.

**FOR AN UPDATED LIST OF XBRLRELATED EVENTS, please visit
http://www.xbrl.org/Events/Events.htm**

XBRL Jurisdiction Reports

Formally established XBRL jurisdictions now include Australia, **Canada**, **Germany**, **International Accounting Standards Board**, **Japan**, **New Zealand**, **Singapore**, the **United Kingdom** and the **United States**. Additional jurisdictions expected to formally launch in the next year include Belgium, Denmark, Hong Kong, India, Ireland, Netherlands, South Africa, Spain and Taiwan. XBRL interest and activities are increasing in Argentina, Brazil, China, France, Italy, Malaysia, Switzerland and Venezuela.

XBRL Australia

Earlier last year, XBRL Australia received a grant for their taxonomy work. The first payment (60%) of government grant received was received at the end of May.

The XBRL Australia taxonomy for primary financial statements was released for public comment at the end of April. Since then, XBRL Australia has released two additional versions - one is an extension of the IAS taxonomy and the other is a stand alone taxonomy that duplicates the equivalent IAS elements. The two versions have been released for public comment to encourage discussion on alternative approaches to taxonomy development.

XBRL Australia is planning on holding a symposium for software vendors/developers and regulators/banks to address the mismatch of costs and benefits. The three groups involved in the reporting supply chain are (1) the software vendors, (2) the regulators/banks and (3) their mutual customers. In addition, XBRL Australia is also planning an upcoming taxonomy training session.

For further details on XBRL Australia please visit www.xbrl.org.au or contact Trevor Pyman, XBRL Australia Steering Chair at +613 8711 3321 or email at tpyman@optushome.com.au or David Hardidage, XBRL ISC Delegate at +613 3011 3104 or email at David.Hardidge@ernstyoung.com.au

XBRL Canada

XBRL Canada recently hosted the 5th XBRL International Conference in Toronto, with 160 participants from all over the world in attendance. XBRL Canada welcomes the Toronto Stock Exchange, the premier exchange for public companies in Canada, as a new member. Taxonomy development in co-operation with XBRL-US continues to progress, with a targeted release date of November 2002, for the internal working draft of a Canadian C&I GAAP Taxonomy.

For further details on XBRL Canada please contact Tom Taylor, Project Director at CICA (tom.taylor@cica.ca) or Bob Cuthbertson, Chair, XBRL-Canada (bob.cuthbertson@caseware.com).

XBRL Germany

The jurisdiction continues to make progress on XBRL development. More details will be provided in the next report. For more information, please contact Joerg Fuhrmann at joerg.fuhrmann@ppaworld.com

XBRL Japan

The jurisdiction continues to make progress on XBRL development. More details will be provided in the next report. For more information, please contact Eiichi Watanabe at eiichi.watanabe@tsr-net.co.jp

XBRL New Zealand

XBRL New Zealand was formally established in August 2002.

The NZ Taxonomy has been prepared in draft format and reviewed by members. The taxonomy is being prepared for integration with the IAS taxonomy, once IAS has been officially launched. Outreach activities are taking place with direct requests to the NZ government for funding, working with one of NZ's largest companies and several seminars for the business community.

For further details on XBRL New Zealand, please visit www.xbrl.org.nz or contact Grant Boyd, Institute of Chartered Accountants of New Zealand by phone at +64-4-4600-607 or by email at grant_boyd@icanz.co.nz

XBRL United Kingdom

The jurisdiction continues to make progress on XBRL development. More details will be provided in the next report. For more information, please contact John Court at jmcourt@icaew.co.uk

XBRL U.S.

The jurisdiction issued an Internal Working Draft of the North America Financial Reporting Taxonomy Framework and the first industry extension, the US GAAP Commercial and Industrial taxonomy on June 21, 2002. These taxonomies are XBRL Specification Version 2.0 compliant and cover the financial statements, Notes to the Financial Statements and Management's Discussion and Analysis. The taxonomies will be moved to Working Draft status and made available to the public for review and comment on or around August 1st.

For further details on XBRL U.S. please contact Eric Cohen, XBRL U.S. Co- Steering Chair at (716) 271- 4070 or email at eric.e.cohen@us.pwcglobal.com or Paul Penler, XBRL U.S. Co-Steering Chair at (216) 861-8310 or email at paul.penler@ey.com

XBRL Vendor Updates*

XBRL Vendors include the following updates.

ACCPAC offers a free software add-on – **Advantage Series XBRL Financials** – that allows companies using **Advantage Series General Ledger** to export financial reports to an XML-based standard format (Advantage Series XBRL Financials) for Internet business. The ACCPAC Advantage Series(TM) is designed for mid-market companies that require comprehensive, integrated business management solutions for financial management, operations management, and e-business. Its scalable architecture is well suited for businesses looking to integrate their accounting system with other business management solutions. The adaptability of the ACCPAC architecture to existing infrastructure and technologies like XML, COM, and WAP and its multi-company, multi-currency, and multilingual functionality make ACCPAC Advantage Series of particular benefit to customers operating in many locations. ACCPAC Advantage Series accommodates financial solutions using databases from IBM, Oracle, Microsoft, and Computer Associates.

CaseWare International recently announced the implementation of XBRL in *CaseWare Working Papers* and *CaseWare IDEA*. CaseWare presented live demonstrations of this support during the program of the 5th XBRL International Conference, held in Toronto, Canada on June 17 to 21, 2002. Working Papers and IDEA will import XBRL-General Ledger (XBRL-GL) compliant files; Working Papers will produce XBRL tagged financial statements using Specification Version 2 and IAS taxonomies. Taxonomies are soon to be released for US and Canadian accounting standards; these taxonomies, and others, will also be supported by CaseWare Working Papers. The implementation of XBRL will allow the hundreds of thousands of CaseWare users to seamlessly import data, perform standard analyses and produce XBRL tagged GAAP-compliant financial statements. For more information, please visit www.caseware.com or www.caseware-idea.com

Creative Solutions announced the 2001 year-end release **of Write-Up Solution (WSW) and Trial Balance Solution (TBS) software** will deploy XBRL technology. The new release of WSW and TBS, which are immediately available to current customers, supports the eXtensible Business Reporting Language (XBRL) standards for data exchange between multiple applications. By tagging Write-Up Solution- or Trial Balance Solution-generated financial documents in XBRL, accountants will be able to share financial data with other similarly enabled applications and institutions electronically. Accountants and their clients can disclose the same information as is currently shared in paper-based financial statements; however, the data will now be instantly available to the new application without any re-keying. The result is faster and more accurate information sharing. For further information please visit: www.CreativeSolutions.com.

EdgarScan is an interface to the United States Securities and Exchange Commission Electronic Data Gathering, Analysis and Retrieval (SEC EDGAR) Filings. **EdgarScan pulls filings from the SEC's servers and parses them automatically to find key financial tables and normalize financials to a common format for all companies.** Using hyperlinks, the user can go directly to specific sections of the filing, including the financial statements, footnotes, extracted financial data and computed ratios. A small (35 kilobytes) Java applet called the "Benchmarking Assistant" performs graphical financial benchmarking interactively. Tables showing company comparisons can be downloaded as Excel charts and registered users can store company portfolios for future benchmarking. For further information

please visit: **http://edgarscan.pwcglobal.com/XBRL/XBRLatPwC.html** or contact edgar@us.pwcglobal.com.

EDGAR Online, Inc. Launched an XBR Repository (www.xbrl-express.com): The XBRL Express web is a virtual market place where companies and organizations are encouraged to submit their statements in XBRL and where companies can promote their XBRL applications and consulting services. Please go to **www.xbrl.org/pressroom.htm** to view XBRL member press releases on new XBRL software products.

enumerate's XBRL Creator automates all of the processes required to integrate **XBRL** into financial reporting. The tool has the following capabilities: **Taxonomy Builder/ Editor** – allows a company to easily create a customized internal taxonomy that operates as an extension to the standard XBRL taxonomy to meet its own financial reporting practices. **Taxonomy Mapper** – makes it possible for a company to pull financial data (e.g. revenues, assets, expenditures) from multiple disparate data sources into one XBRL document without the need for expensive and complicated software packages. **Instance Document Creator –** allows companies to drag-and-drop the specific pieces of financial information they want to report in each instance document. The result is an encoded XBRL file. **Report Builder** – translates the encoded XBRL file into a readable report by applying software templates called style sheets. For further information please visit: **www.enumerate.com.**

FinArch – Financial Studio Web Portal offers in its latest release of its business intelligence and financial reporting software **Financial Studio**® a web-based report and information access front-end, developed on a Microsoft .NET framework. Financial Studio® contains an analytical database that serves as the basis for business intelligence and financial reporting activities within financial institutions. It digests data from multiple banking systems and by applying data warehouse techniques, processes are supported by a number of underlying technologies such as data extraction, transformation and load tools. Integrating basic financial, product and customer data, together with internal organizational information, Financial Studio® provides a central and consistent platform for the development, implementation and management of the company's global and departmental procedures including budgeting, planning, risk control, etc and enables financial institutions to generate internal and external reports on solvency, profitability, portfolio trends and analyses, etc… The Financial Studio Web Portal provides for full XML support at various levels in the application. For report distribution, report data is extracted in XML format and published through Microsoft Office Web components, MS Excel, MS Word, HTML or pure XML. When XML is requested, reports are using the official, draft or user-specific XBRL taxonomies defined and mapped within the internal data model of Financial Studio. Web reports (HTML) are generated by running XSL on the produced XBRL instance documents. Taxonomies are currently under development by various institutions and promoted by XBRL.ORG such as IAS GAAP's, country specific GAAP's or XBRL-GL. For OLAP reports, Financial Studio presents HTML reports based on XML for Analysis Specifications. To support the interface with multiple source systems, XML formats are used to integrate and populate Financial Studio, in particular where XBRL-GL will be used to interface all General Ledger transactions. At present, Financial Studio already employs the latest XBRL specifications. For further information, please visit **www.finarch.com.**

FRS (Financial Reporting Solutions) product Virtual CA(m) operates as an interpreter positioned between accounting systems and users of financial information. **VCA provides a framework in which accounting data is classified by transaction type for IAS financial reporting**. From classified accounting data, VCA constructs a database of financial information using IAS standards for financial reporting. Many views of financial information can be produced from this results database. For further information please go to : **www.frsolutions.com.**

FRx Software Corp., a Microsoft Great Plains Business Solutions company, offers XBRL support in both its **FRx Financial Reporter 6.5** and **FRx Forecaster 6.5 product**. The new 6.5 releases of these products, available to current customers in **May, 2002, supports the extensible markup language (XML) and extensible business reporting language (XBRL) standards for streamlining the exchange of data.** These standards greatly facilitate the

exchange of information between best-of-breed solutions that include systems from multiple vendors. The use of XML and XBRL helps users shorten implementation times, alleviates errors and the re-keying of information imported from multiple sources, and eliminates the need for customized interchange mechanisms. **FRx Financial Reporter** provides financial reporting and analysis functionality while FRx Forecaster is a web-based, real time budgeting and planning module that allows companies to budget and plan the way they do business. Both products are available for over 26 leading accounting vendors' systems. For further information please visit: **www.frxsoftware.com.**

Fujitsu Limited proposes new XBRL processing model based on **XBRL specification 2.0.** This model is designed to encapsulate all XML related processing, including XLinK resolution, and provides both simple and flexible API's for business application programmers. As benefit of this approach, programmers don't need to implement these processing individually. Fujitsu Limited is one of the vendors that support **XLink technology**, which is Recommendation at W3C and used in XBRL specification 2.0. Fujitsu Limited provides **XLink Processo**r as a free ware. Fujitsu Limited also provides several XBRL tools based on Fujitsu XLink Solution at no charge. XBRL demonstration is a server-side application, and change formats from any kinds of XBRL documents into several kinds of HTML. **XBRL Converter transforms your XBRL version 1.0 documents to XBRL version 2.0 documents without manual modification.** XBRL Validator provides validation to your XBRL documents regarding not only XBRL seman tics but also XML syntax and its Schema (XBRL Validator will be shown later). For further information, please visit **http://xml.fujitsu.com/en/tech/xbrl/index.html.**

Hyperion Solutions' initial release of XBRL functionality for its suite of products will focus on taxonomy management, data mapping, text entry, and creating XBRL output files. Users will be able to import taxonomies and customize them to meet their corporate needs. Corporations utilizing XBRL with Hyperion's applications will benefit from the simplicity of implementing this solution. Scripting or programming expertise is not a requirement to immediately leverage the benefits of adopting XBRL in your organization. User knowledge need extend only to the basic concept of XBRL. For further Information, please visit: www.hyperion.com or contact Hugh Wallis with Hyperion Solutions at Hugh_Wallis@hyperion.com

KPMG's Columbus is an application service provider (ASP) delivering interactive Internet applications to support management in continuous business performance improvement. Management information services to large and medium-size companies include: dashboard with performance indicators relevant to your company; balance sheet and profit and loss account with advanced analytics and benchmarking; a summary of profitability, liquidity, and solvency of your company using a "traffic-light signal" system; analysis of your company results by KPMG; personalization of reports; and forecasts of the annual result based on the budget and the interim results achieved. Currently deployed in Europe, **Columbus** will be **XBRL**-enabled by June 2002. Please see a demo at **www.kpmg.nl/columbus.**

KPMG Consulting, Inc. is presently developing the **XBRLearning Channel**. The XBRLearning Channel is a web-based learning environment that will offer highly interactive training to support the development and educational needs of the XBRL community. The site will initially offer two courses: "Intro to XBRL" and "XBRL 101". "Intro to XBRL" is a brief tutorial that introduces top-level concepts like the financial information supply chain and XML to those who have heard of XBRL and now want a little more background. "XBRL 101" is a more comprehensive course designed to educate the users and custodians of an organization's financial data about how XBRL will affect them, and about how they can best take advantage of XBRL's many powerful features. When completed, the XBRLearning Channel will be found at **www.learningstore.com/xbrllearningchannel.**

MIP has developed and demonstrated a version of its **Advantage Nonprofit Series™** which incorporates the nonprofit taxonomy currently published for comment. The new features allow the selection of taxonomy, a simple to use data mapping facility that **allows the user to map their current chart of accounts to the taxonomy selected, text entry of notes and comments, and the creation of XBRL output files.** Production release of the XBRL

features in MIP's product line is pending final approval of the nonprofit taxonomy. See **www.mip.com** for more details.

Navision, a leading global provider of cost-effective and adaptable business management solutions to the middle market, released its first XBRL solution just one day after the official USGAAP taxonomy was published. The XBRL functionality in **Navision Attain** enables users to connect and communicate with both competing ERP systems, complementary products and a multitude of stakeholders directly and via the Internet. For instance, subsidiary offices using Navision Attain can now collaborate more quickly with a parent office's larger ERP system while realizing significant time and cost savings. The current worldwide release of **Navision Attain lets companies import multiple taxonomies and export their financial information to XBRL format by mapping the chart of accounts to their XBRL taxonomies.** XBRL is marketed by Navision in 31 countries. For further information please visit: **www.navision.com.**

Newtec's MultiMart (TM) Web Financials is a 100% Web-based reporting solution that generates XBRL-compliant financial statements in accordance with the XBRL International's U.S. GAAP for commercial and industrial companies taxonomy dated 2000-07-31. Web Financials encompasses applications such as Web G/L and Web A/P with features and functionality that allow online viewing and creation of financial reports, which aren't limited to predefined report templates. A demonstration of XBRL-compliant reports is currently available on **Newtec's website**. This exhibits the underlying data (instance document) through a View Source element with online drill-down capabilities of each report. Notably, the XBRL mapping needs only to be completed once as MultiMart(TM) Enterprise Data warehouse saves the information for use in report output and Web Financials can accommodate any taxonomy, including future additions.

PPA GmbH, Germany, offers a portal called **PPA Benchbase** that provides the publicly available financial information of more than **6,300 German entities in a unified structure, ready for single company analysis and dynamic peer group-comparison and benchmarking.** The financial information can also be taken as a basis for an internal rating database. Starting in the 3rd quarter of 2002, these financial statements will be available in XBRL format, using the **PPA Universal Taxonomy** that makes it possible to compare data of the different accounting standards German GAAP, US GAAP and IAS. For further details please go to: **www.benchbase.com.**

SAP AG supports the collection of financial statement data from various internal and external sources (such as ERP systems, Microsoft Excel, Web-based Enterprise portals, and information providers) along with its conversion into an XBRL format. You can **load any XBRL taxonomy** and **map** elements in the taxonomy to individual accounting objects, such as financial statement items. Through this mapping, you can convert **individual subsidiary statements or consolidated group statements** that are stored in the data warehouse **into XBRL instance documents**. You can then **publish** instance documents in many different formats - through a Web-based portal or forward directly to financial analysts, investors, government organizations, or your business partners. SAP provides this XBRL functionality within SAP Strategic Enterprise Management (release 3.1B) of mySAP Financials and mySAP.com. For further information please visit: **www.sap.com/financials.**

Semansys Technologies B.V., developer of XBRL based applications for business intelligence**, released the first comprehensive application suite based on XBRL specification v2.** It supports all essential phases of financial reporting including the creation and management of multiple taxonomies (definitions of accounting principles), the creation, reception and interpretation of **XBRL instance documents**, as well as extensive analysis functions. The Semansys application suite enables large and mid-sized organizations to streamline the reporting chains, internally and externally. Users can effectively meet their obligations to the financial supply chain, introduce continuous business monitoring, auditing, risk assessment and credit reporting. Publishing in XBRL is now possible using the **Semansys XBRL Composer Personal Edition**, For more information please go to: **www.semansys.com**

Sysprogroup's IMPACT Encore has extensive built-in support for XML. It is used as a means of transferring data to and from the components that make up **IMPACT Encore e.net solutions**. It is one of various methods used for exchanging data with trading partners for business-to-business trading. It is one of various formats used for the export of information, both financial and non-financial, for reporting purposes. In support of XBRL, the Financial Report Writer allows the creation of any XML tags, which can be associated with any financial data in the report. Later versions will allow the import of any XBRL taxonomy, and the automatic mapping of financial data to elements in the taxonomy. For more information please go to **www.sysprogroup.com**

Universal Business Matrix, LLC is a leading developer of XBRL software tools, providing XBRL consulting services, and offering specialized training for building Taxonomies and how to use XBRL in your organization to save time and money. Our products include: The **UBmatrix Universal Converter** which uses patent pending technology to transform legacy and unstructured data automatically into XBRL. The **UBmatrix Taxonomy Builder™ (5.0)** combines the best of the former XBRL Solution's and the UBmatrix' years of development work. It is a full featured tool that allows you to create, modify or add effortlessly to existing taxonomies or build new ones. The **UBmatrix XBRLDOM™** saves 80% of the programming effort when working with XBRL instance documents and taxonomies, ensuring that your solutions comply with the current XBRL specification. It will also reduce your learning curve when working with XBRL and or XML. The Company also has in development new tools that will automate the work flow processes for Creators and Consumers of business information. Our tools are all about saving time and money using XBRL, "the digital language of business". Visit our website www.ubmatrix.com where you can view specific solutions for the banking industry and other solution that demonstrate how **UBmatrix is "automating data exchange".**

XBI Software Inc is creating STP (straight through processing applications) for banks and other financial institutions. Its **CovenantMonitor for the SME**, under development, will use **XBRL technology** to solve one of the banks' key problems, by monitoring clients' banking covenants accurately, efficiently and inexpensively. When there are indications that an SME is about to experience financial problems, **CovenantMonitor for the SME** will provide the banks' clients, the SMEs with early warning signals to enable them to take quick corrective action before the problems actualize and endanger the business as well as its relationship with its bank. For further information please visit **www.XBIsoftware.com**

Please go to www.xbrl.org/pressroom.htm to view XBRL member press releases on new XBRL software products.

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* XBRL International includes this information from XBRL members as a convenience to those interested in XBRL's development and progression. XBRL International cannot take responsibility for the accuracy of such statements, nor does inclusion of a vendor imply endorsement of their products or services.

Current XBRL Members

Acumen Alliance	InnoData GmbH
Advisor Technology Services, LLC	Innovision Corporation
American Institute of Certified Public Accounts	Institut der Wirtschaftsprüfer

Antenna House	Institute of Chartered Accountants in Australia
Anthem Software	Institute of Chartered Accountants of New Zealand
ANZ	Institute of Management Accountants
Arthur Andersen LLP	International Accounting Standards Board
Asahi&Co.	Japan Information Service Industry Association
Asia Securities Printing Co.,Ltd	JD Edwards & Company
AUDICON GmbH	Jiji Press, Ltd.
Audit New Zealand	John Bendevi
Audit Software Systems Pty Ltd	Keizai Shimbun, Inc.
Australian Prudential Regulation Authority	KPMG - Financial Services - Systems Integration
Bank of America	KPMG Accountants N.V.
Bank of Tokyo Mitsubishi	KPMG Consulting, Inc.
Bayerische Hypo- und Vereinsbank	KPMG Deutsche Treuhand AG
BDO Seidman	KPMG Financial K.K.
Beacon IT Inc.	KPMG, LLP
Birmingham University	Lawson Software
Bowne & Co., Inc.	Logiciel Dr. Tax Software
Bryant College	Media Fusion Co., Ltd.
Canada Customs and Revenue Agency	Microsoft
Canadian Institute of Chartered Accountants	MIP, Inc.
Capital Printing Systems, Inc.	MIS Deutschland GmbH
CaseWare International	Moody's Risk Management Services
CCC Consulting	Morgan Stanley Dean Witter
CCH Tax Compliance	Murdoch University
Certified General Accountants' Association of Canada	National Center for Charitable Statistics at the Urban Institute
CGA Canada	NavisionDamgaard
Charity Commission	NEC Corporation
Chuo System Service Co,Ltd	New River, Inc.
ChuoAoyama Audit Corporation	New Zealand Stock Exchange
Citigate MARCHcom	Nihombashi Corporation
Cogniant Inc.	Nihon Intersystems Co., Ltd.
Companies Office in New Zealand	Nomura Research Institute
CPA Australia	NTT Data Corporation
CPA2biz	Office of the Superintendent of Financial Institutions in Canada
Creative Solutions	Optimum Systems Co., Ltd.
Crowe Chizek	Oracle Corporation Japan
DATEV eG	PCA Corporation
Defense Finance and Accounting Service	Peoplesoft
Deloitte & Touche	PPA Gesellschaft für Finanzanalyse und Benchmarks mbH
Deloitte Touche Tohmatsu	Practitioners Publishing Company (PPC)
Deutsche Bank AG	PricewaterhouseCoopers, LLP
Deutsche Bundesbank	PWC Deutsche Revision AG
Deutsches Rechnungslegungs Standard Committee e.V.	Quick Corporation
Digital Notarization Authority	RAW Communications
Diva Corporation	Reserve Bank of New Zealand
DVFA GmbH	Reuters

Eagle Technology Management, Inc

EDGAR Online, Inc.

EKeeper.com

enumerate

Epartners, Inc.

Ernst & Young Deutsche Allgemeine Treuhand Aktiengesellschaft

Ernst & Young, LLP

eStilil Co.,Ltd.

Export Development Corporation - Canada

FDIC

FinanceLinQ Solutions

Financial Services Authority

FIO Consulting Pty Ltd

Fitch Ratings Ltd

FRS Financial Reporting Solutions

Fujitsu Laboratories of America, Inc

Fujitsu Ltd.

Fujitsu Prime Software Technologies Limited

Fujitsu Research Institute

Fujitsu Solutions Ltd

GCom2 Solutions

General Electric Company

Gerringong HiTech Pty Ltd

GlobalFilings, Inc.

Grant Thorton

Haarmann, Hemmelrath und Partner

Hitachi, Ltd.

Hitachi America, Ltd.

Hitachi System & Services,Ltd.

Hyperion Solutions Corp

ICAEW

Infinity Solutions Limited

Informatin Management Australia Pty Ltd

Information Planning

Information Services International-Dentsu, Ltd.

Inland Revenue

Reuters Data LLC

Reuters Japan Limited

RIA

RMIT University

Royal Bank of Canada

RRDonnelley Financial

Russell Hardidge

SAP

SAP AG

SAP America

Schleupen AG

Semansys Technologies B.V.

Shin Nihon & Co.

Smithink Pty Ltd

Software AG

Solution 6

Standard Advantage

Statistics Canada

Takara Printing Co., Ltd.

Teikoku Databank, Lrd.

The Japanese Institute of Certified Public Accountants

The Woodburn Group

Thomson Financial

Tohmatsu & Co.

Tokyo Shoko Research, Ltd.

Toronto Stock Exchange

Toshiba Corporation

Toyo Keizai, Inc.

U.S. Census Bureau

UBMatrix

Uni of Qld

University of Auckland

UWS

Visionart,Inc

webXcentric

XBI Software, Inc.