



XBRL International, Inc

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XBRL International

PROGRESS REPORT

October 2008

“Better Reporting for Better Decisions”

XBRL International Progress Report – October 15, 2008

“Business Reporting for Better Decisions”

XBRL International (XII) is a not-for-profit consortium of approximately 550 companies, associations, and agencies in 23 jurisdictions worldwide working together to build the XBRL language and promote and support its adoption. Members of XBRL International are involved in providing or using business information. They cover:

- Professional Services and Consulting Companies
- Financial Services and Information Providers
- Software and other Technology Providers
- Government and Not-for-Profit Organizations
- Accounting and Trade Organizations

XBRL is not just for financial reporting by public companies to the regulators, XBRL promises to be for business reporting what the Universal Product Code (UPC) has become for retailers--- a means of standardizing, managing and simplifying processes.

The ten most important reasons to adopt XBRL internally and externally are:

- Improve financial reports usability
- Improve Business Processes
- Increase Data Quality
- Free Up Resources for Data Analysis
- Compress Time to Publish Data
- Lower Cost for Capturing Data
- Flexible, Extensible and Comprehensive Data Collection
- Reuse Data
- Automated Exchange of Data
- Open Standard, Free of License Fees

Highlights

The 19th XBRL International Conference will be hosted by XBRL France in cooperation with XBRL EU in Paris, France June 2009.

Please watch www.xbrl.org for further announcements.

18th XBRL International Conference at the Reagan Building and International Trade Centre, Washington, DC, October 14-16, 2008

“Better Reporting for Better Decisions: by Managers, Investors, Governments and Citizens”

Keynote speakers will include:

- Securities and Exchange Commission Chairman, Christopher Cox
- William Lutz, Professor Emeritus, Rutgers University, Chair, SEC’s 21st Century Disclosure Initiative
- Ira Millstein, Partner, Weill, Gotshall & Manges LLP
- Kim Wallin, Nevada State Controller
- Steven O. App, Deputy Director and CFO, FDIC
- Kazuhiko Hanaoka, Corporate Vice President, Fujitsu Limited
- Liping Song, CEO, Shenzhen Stock Exchange

This conference is structured differently than past XBRL International conferences in that we are holding three separate symposia on key topics on which XBRL will have a significant impact: Investor Communication, Governance/Risk/Compliance and Public Sector. Each symposium starts with a keynote speaker then rolls into 2-3 separate panel discussions. Simultaneously, user-specific tracks will be held with content for Preparers, Regulators, Technologists and Consumers. Session highlights include:

- Individual investor session featuring speakers from Motley Fool, SEC Investor Advocacy and Microsoft
- Global Institutional investor session featuring buy- and sell-side, financial media regulators
- Governance focused sessions on executive compensation, internal controls and environmental social governance
- Public sector sessions on municipal, federal and grants reporting
- Free preparer training for SEC filers

Top Ten Milestones from the 17th XBRL International Conference in Eindhoven, Netherlands: “XBRL in Action”

May 12, 2008

1) Having SEC Chairman Christopher Cox once again take the centre stage via video as keynote so eloquently speaking about XBRL AND its relationship to the global community.

2) The announcement by XBRL International, Inc. (XII), www.xbrl.org, that it has formed XBRL Europe, a non-profit association based in Brussels to represent, coordinate and support XBRL members within Europe in their efforts to drive XBRL strategy and adoption across the region. Founding members of XBRL Europe are: XBRL Belgium; XBRL France; XBRL Ireland; XBRL Spain; and XBRL International.

3. The XBRL International/ SEC Joint Presentation for SEC Foreign Filers using XBRL to provide guidance and assistance to Europe public companies filing with the SEC.

4) The 17th XBRL International Conference/Expo was co-hosted by XBRL International, Inc., the XBRL-EU Jurisdiction and was a jointly organized event with the Netherlands Taxonomy Project conference: “Standard Business Reporting in Action.” More than 300 participants attend from over 37 countries with influential speakers like:

- Gerrit Zalm, Chair of the Trustees – International Accounting Standards Committee Foundation
- Christopher Cox, Chairman, US Securities and Exchange Commission
- Eddy Wymeersch, Chair of the Committee of European Securities Regulators (CESR)
- Dr. Heinz Hense, Chief Accountant, ThyssenKrupp AG
- Paul Madden, Program Manager, Standard Business Reporting, Australian Government Treasury

4) The announcement by XII that JustSystems, Inc., an active global XBRL member, has contributed its intellectual property rights for XBRL rendering technologies to XII, the standards body responsible for oversight of the XBRL specification.

5) The announcement by Eddy Wymeersch that CESR would like to collaborate with the US SEC in the development of XBRL for Europe using IFRS taxonomy

6) The continued collaboration of three countries committed

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to Standard Business Reporting (SBR) - XBRL Netherlands (always a visionary leader), Australia, and New Zealand and speaking on the emerging trend to go government-wide with XBRL and implement SBR projects that will eventually enable a single filing for all government agencies by business entities.

7. The creation of joint partnerships with other global professional associations to support the XBRL International Conference – IFRS, FEI, SIIA, and CFA.

8. The participation of IR Magazine as a media sponsor and editorial coverage of the conference and key milestones.

9. The continued announcements of government mandates or voluntary filing programs to support XBRL which is now mandated or used in voluntary filing programs in Australia, Belgium, Canada, China, Denmark, France, Germany, India, Israel, Japan, Korea, Netherlands, Singapore, Spain, Sweden, Thailand, United Kingdom and United States.

10. “XBRL In Action” videos were produced during the conference by Chris O’Malley of Global Pathways. He interviewed and recorded Keynote speakers and other XBRL leaders who spoke in plain language about, what XBRL is, how XBRL is being used around the world and what it means to business and government. See the professionally edited and produced videos of Garritt Zalm, Eddy Wymeersch and many others at: www.tvca.tv the world’s first online television channel for Chartered Accountants

The DUTCH TAXONOMY PROJECT Update

For an update on this project, please see The Netherlands Established Jurisdiction Update.

Global Regulators Adoption of XBRL Increases**

30 September 2008

The Securities and Exchange Commission XBRL-IDEA platform, the replacement of EDGAR has been described by SEC Chairman Cox in the Washington Post as “moving from a station wagon to a Ferrari”. EC Commissioner Mc Creevy has described it as “revolutionary” and the European Parliament has called for its increased adoption across the 27 member states.

Proof that 2008 would be “the year of XBRL”, came with the United States Securities and Exchange Commission (SEC)

Open Meeting on May14th which voted to propose that companies begin filing financial statements in the interactive tagged format as early as next year.

The requirement for US companies to begin filing in Extensible Business Reporting Language (XBRL) would initially apply to about 500 companies with a worldwide public float of over \$5 billion. They would make financial disclosures in XBRL for fiscal periods ending in late 2008. There would be three annual phases as smaller companies were gradually required to begin filing financial statements in XBRL. In the second year, all other large domestic filers with a float of over \$75 million would need to file. By the third year, all public companies that file in accordance with U.S. generally accepted accounting principles would be subject to the same interactive reporting requirements.

It was the latest of a series of announcements from global regulators announcing the adoption of XBRL and came just two weeks after the 17th International XBRL Conference in Eindhoven, Netherlands.

Conference delegates heard updates from the Committee of European Banking Supervisors (CEBS) Basel II solvency common solvency ratio reporting framework, for credit institutions and investment across the 27 EU Member States as well as calls from top EU regulator Eddy Wymeersch, Chairman, Committee of European Securities Regulators (CESR) for adoption of XBRL as the reporting standard for EU capital markets. Amongst those supporting the standard were Mr. Gerrit Zalm Chairman of the Trustees of the International Accounting Standards Board (IASB) who announced that IFRS GAAP taxonomies are nearing completion.

Zalm is himself no stranger to XBRL. As former Deputy Prime Minister and Finance Minister of the Netherlands, he championed Europe’s first “Standard Business Reporting” (SBR) project in the Dutch Government to reduce regulatory and compliance burden. Delegates at Eindhoven heard the filings will commence within coming weeks and will amount to some 10,000 filings per month when the project is fully rolled out. The project is planned to deliver annual savings of EUR350million to Dutch taxpayers in reduced compliance costs. SBR has entered the lexicon amongst XBRL community as the Australian Government, Department of Treasury announced its investment of AUS\$350 million in its SBR project, followed closely by the New Zealand Government. On the sidelines, a number of other governments are watching the SBR projects while they develop their own national strategies. Amongst them, the South African Revenue Service which plans XBRL filings from

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2010 and Israeli Securities regulators.

All of this is evidence of regulators moving to XBRL adoption. Last February SEC Chairman Cox and the European Commissioner for the Internal Market and Services Charlie McCreevy met in Washington, D.C. They had a wide-ranging discussion on topics of mutual interest, including the current market volatility, accounting standards, sovereign wealth funds, credit rating agencies, XBRL developments and mutual recognition of securities regulation. On mutual recognition, they agreed that the goals of a mutual recognition arrangement would be to increase transatlantic market efficiency and liquidity while enhancing investor protection. An EU-US mutual recognition arrangement for securities would have the potential to facilitate access of EU and U.S. investors to a broader and deeper transatlantic market, increase the availability of information about foreign investment opportunities, promote greater diversification of securities portfolios, significantly reduce transatlantic trading and transaction costs, and increase oversight coordination among regulators. As a first step, SEC and European Commission staff, assisted by the Committee of European Securities Regulators, would develop a framework for mutual recognition discussions.

XBRL is widely seen as the technology enabler for this to happen. The European Parliament Committee on Economic and Monetary Affairs (ECON) Draft Opinion (22nd Feb 2008) on simplified business reporting of statutory information called for information to be easier to prepare, file and publish, in an electronic format and strongly promoted the use of new technology such as XBRL. Eddy Wymeersch keynote address to the XBRL delegates gathered at Eindhoven endorsed this approach.

The combination of IFRS and XBRL is stepping up to meet the challenge.

The two new XBRL committees of the IASC Foundation, the XBRL Advisory Council (XAC) and the XBRL Quality Review Team (XQRT) hosted their inaugural meetings in London earlier in the year. The XAC will provide strategic advice to the Trustees of the IASC Foundation and the XBRL team on the future development and adoption of the IFRS Taxonomy for IFRSs, while the XQRT will assure the quality of XBRL taxonomy by reviewing taxonomies developed by the IASC Foundation.

The IASCF is working with numerous regulatory authorities that wish to use the IFRS taxonomy- amongst them the European Commission and other EU authorities, the

Committee of European Banking Supervisors, the Committee of European Securities Regulators, the Central Banks of Belgium and Spain, and regulatory authorities in Australia, Canada, Japan, the Netherlands and the United States, among others.

It is expected that 150 countries will adopt IFRS by 2011. By that time, the IASB's convergence programme with the United States should be nearly complete. The SEC will determine whether US companies will have the option to use IFRS and whether a firm deadline for US adoption will be set. In the last year, Brazil, Canada and China have all committed themselves to formal time lines to adopt IFRS, and Japan established 2011 as its target for convergence with IFRS. Alignment is already underway amongst the working groups of IASCF, XBRL-US and XBRL Japan to ensure interoperability between the XBRL taxonomies.

In India, the transformational capability of XBRL hasn't been lost on the Reserve Bank of India Deputy Governor Shri V Leeladhar. The Reserve Bank of India Basel II XBRL solution is scheduled for launch in October 2008.

In Ireland, the publication of the Department of Enterprise Trade and Employment (DETE) Higher Level Group (HLG) report on business reporting regulation echoed the worldwide movement to XBRL.

The DETE reports calls for CRO and Revenue to work closely together and to engage with accountancy bodies on the finalisation of the Irish GAAP XBRL taxonomy to produce a cross-agency result which can be replicated by other Government agencies through their existing customer service mechanisms and should immediately encourage companies/practitioners to file their CT1 and B1 on a common date. Any necessary legislative change should be made as part of the proposed Companies Consolidation and Reform Bill.

Finally, the High-level Group suggests that companies that maintain the e-profile and file accounts through XBRL should not be required to file duplicate information with any other Government Department, Agency or Office.

In summary, the Group believes that by introducing a simultaneous return date to CRO and Revenue, by phasing in mandatory e-filing, including accounting data in XBRL-format, and by ensuring that agencies can cross-access data, the burden on Irish business will be considerably reduced.

***About the Author:*

Conor O'Kelly is 1st Vice Chairman of XBRL International,

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the non-profit consortium of over 550 members developing the XBRL standard. He is acting Chair of XBRL Europe the past chairman of XBRL Ireland and represents Ireland on the International Steering Committee of XBRL International. He is a Fellow of the Institute of Chartered Accountants in Ireland with an MSc in IT Management . He has ten years background in global IT managed services, global project management and strategic IT business planning with Hewlett Packard and Ericsson. Mr. O'Kelly is a past member of Council of the Institute of Chartered Accountants in Ireland.

XBRL Europe Update

The founding agreement for XBRL Europe was signed on Saint Patrick's Day 2008 in Dublin, Ireland and established a collaborative venture between XBRL Belgium, XBRL Denmark, XBRL France, XBRL Germany, XBRL Ireland, XBRL International, XBRL Netherlands and XBRL Spain.

XBRL Europe was formally established in June 2008 as a not-for profit legal entity based in Brussels, Belgium located at Avenue d'Auderghem, 22-28/8

B-1040 Brussels at the offices of Fédération des Experts Comptables Européens (FEE), the representative organisation for the accountancy profession in Europe.

XBRL Europe was established to support European member jurisdictions in communication, dialogue, representation and co-operation in matters of a European regional nature and to support European regional XBRL projects to ensure consistency across EU member states.

Early dialogue with senior European regulators has been encouraging. The inaugural meeting of XBRL-EU at the 17th XBRL International Conference at Eindhoven , Netherlands attracted top keynote speaker Eddy Wymeersch, Chair of the Committee of European Securities Regulators (CESR)

XBRL is increasingly being seen as an enabling technology agent for the achievement of the European Commission target to reduce the administrative burden on business by 25% by 2012. Endorsements have been given by the European Union Council of Ministers, the European Parliament Committee on Economic and Monetary Union (ECON) and the European Commission Directorate General for the Internal Market. This in turn is driving national regulator projects in a number of EU member states. Dialogue with the Committee of European Banking Supervisors (CEBS) and European Commerce Registers Forum (the representative body for European Companies Registration Offices) remain ongoing. Continued movement from voluntary to mandatory COREP/FINREP filings within CEBS regulated countries is

also driving adoption in a number of EU member states.

Arising from this, XBRL Europe has entered into dialogue with the European Commission Directorate General for the Internal Market on the alignment of strategy and operational projects within the EU region.

XBRL Europe currently supports projects 21 languages in Belgium, Bulgaria, Cyprus, Denmark, Finland, France, Italy, Ireland, Luxembourg, Germany, Greece, Lithuania, Malta, Netherlands, Romania, Spain, Sweden, United Kingdom and Norway as well as emerging projects in Austria, Macedonia and Switzerland.

Contact:

Gilles Maguet, Secretary General XBRL Europe
gilles.maguet@xbri-eu.org
Avenue d'Auderghem, 22-28/8
B-1040 Brussels

FDIC PROJECT REPORT

Project Name: FFIEC Central Data Repository Project

Country Name: United States

Taxonomy Development: Custom developed its own taxonomy due to undeveloped GAAP taxonomies and to solve its own unique business needs

Special points of interest: Created and extended the use of the formula link base used to validate data, provide business rules, and calculate value-added business and performance metrics.

Contact Information: Richard Campbell, rcampbell@fdic.gov, 703 516 1135

Additional Information: <http://www.ffiec.gov/find>

FFIEC successfully implements XBRL into their data collection process

With the successful introduction of XBRL for bank reporting in the United States over three years ago, approximately 8,000 banks have been filing their quarterly "Call Report" data in XBRL. Banking Agencies, members of the Federal Financial Institutions Examination Council, say their Central Data Repository System (CDR), which utilizes XBRL, has provided major benefits in increased agility, earlier data accuracy, and

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greater process efficiency. This project has demonstrated the large scale viability of various XBRL features, including the use of complex formulae to validate data. It has also shown how software vendors unfamiliar with XBRL can successfully and profitably implement XBRL in their products.

Next steps and Banking Agencies direction

The Banking Agencies are encouraged by the success of the CDR and XBRL to collect Call Report data and are extending the CDR to include the Uniform Bank Performance Report (UBPR), a value-added process, and to disseminate bulk Call Report and UBPR value-added business and performance metrics data in XBRL format. This value-added component supports the agencies' vision to collect and validate financial institution data, to add value to collected data by creating standard metrics, and to deliver data to the public using the Internet. The UBPR and its associated calculations are an essential output for which Call Report data are used. The UBPR is a value-added data warehouse used to create financial data, asset-quality information, and capital information, and is the data source for many of the FFIEC banking agencies' supervisory applications. XBRL will be used to document the UBPR metadata, including formulas, both in a ratio and dollar format, for each bank, peer group and industry statistic.

Richard Campbell
Federal Deposit Insurance Corporation
Senior Security and Enterprise Architect
703 516 1135

BRYANT UNIVERSITY ACADEMIC PROJECTS UPDATE

Bryant University has been involved with XBRL since 2000. Bryant University is the leading higher education institution engaged in creating a forum for students and faculty worldwide to share and exchange ideas and research about XBRL. Specifically, Bryant has engaged the public in XBRL education and research in three important ways:

- 1- Administration of annual **Global XBRL Academic Competition**. The idea was initiated by Eric E. Cohen of PricewaterhouseCoopers, and now is in its 9th year. Students teams around the world annually submit projects in three categories; taxonomy development, application development, and research to compete for recognition and prizes. In this year Competition (2008-09) student teams are also encouraged to take advantage of

opportunities offered by tools in the virtual world such as Second Life to demonstrate future applications and uses of XBRL and XBRL GL. The deadline to participate in 2008-09 Competition is November 15, 2008. For application and more information www.XBRLeducation.com

- 2- Sponsorship of annual **Bryant University XBRL Conference**, now in its 8th year. To mark the new adoption of XBRL by the U.S. Securities and Exchange Commission (SEC) this year is being held in October 13, 2008 in Washington D. C. the same week and near to the 18th XBRL International Conference. In the last several years, people from the industry and academic community come together in this Conference for one or two days to exchange notes on various challenges and opportunities of XBRL and XBRL GL. Often there is a hands-on workshop for Conference participants in a classroom setting. For more information please see www.XBRLeducation.com
- 3- Co-sponsorship of a bimonthly **XBRL Research Opportunities Forum** as a webinar, now in its second year. The purpose of this Forum is to engage the academic community in current topics related to XBRL. In this Forum students and/or faculty can get feedback from experts in the XBRL community on early stages of their research to generate high quality research for publication in top tier journals. Taped webinar files, one-hour each, are also available at www.XBRLeducation.com. Many faculty teaching or covering XBRL often use these videos in classrooms to introduce their students to a specific topic in XBRL
- 4- It should be noted Bryant University is not-for-profit entity and that above events are made possible because of the support of the XBRL community worldwide including XII and XBRL US, accounting firms, and Institute of Management Accountants (IMA). PricewaterhouseCoopers has been a major support; in particular it has provided technical and logistical support for the bimonthly Forum. For more information about XBRL activities at Bryant University, please contact Saeed Roohani sroohani@Bryant.edu or 401-232-6168

XBRL IBEROAMERICA PROJECT REPORT

The IberoAmerica project was a very successful one year pilot implemented by XBRL Spain and sponsored by the Bank of Spain to promote XBRL adoption in South American countries. XII would like to thank them for their excellent work in Ibero America to establish an XBRL Working Network. To that end, XBRL Spain worked closely with Academic research groups, keeping in contact with the main stakeholders in public and private companies who belong to the financial information supply chain in each country.

Due to these efforts XII has experienced an increase of XBRL events, seminars and workshops around XBRL and in which different members of XBRL Spain participated over the past year. Events were attended by XBRL Experts in both Argentina and Chile this month and a Brazilian event is planned for the end of October 2008 thanks to the Ibero America/XBRL Spain initiative.

For a Complete report of IberoAmerica activities for the past year, **see XBRL Spain Jurisdiction Report.**

US GAAP Taxonomy Project Update

See XBRL US jurisdiction update or contact Campbell Pryde at: Campbell.pryde@xbrl.us

XBRL International announces the formation of the Best Practices Board

March 13, 2008 the XBRL International Steering Committee (ISC) announced the formation of the XBRL International Best Practices Board (BPB) and appointed Walter Hamscher a member of the Board of Directors and ISC to the Chair.

In keeping with global market demands, this new Board is charged to actively manage the production, dissemination and continual improvement of work products that describe methods and processes for successful development, implementation, integration, maintenance and usage of XBRL specifications. The BPB will report to the ISC and is authorized to form "practice working groups" as necessary for specific tasks. Under the expert leadership of Chairman, Walter Hamscher, the BPB has chartered four Practice Working Groups which are in various stages of maturity: Software Interoperability, Reporting Processes, Project

Management and Taxonomy Architecture.

Founding Members of the BPB

Walter Hamscher, Interim Chair
Ignacio (Nacho) Boixo, Member
Ralf Frank, Member
Makoto Koizumi, Member
Diane Mueller, Member
Michele Romanelli, Member
Paul Sappington, Member
Mark Schnitzer, Member

To find out more about the BPB, its members and the Practice working groups go to: <http://www.xbrl.org/BestPracticesBoard/>

Please direct questions or feedback to Walter Hamscher (walter@hamscher.com) or Tony Fragnito (tonyf@xbrl.org), XII CEO.

XBRL International leaders approve the launch of a Global fundraising Campaign

XBRL International (XII) recently conducted a strategic planning phase with CCS Fund Raising to assess a campaign to support and advance the market adoption of XBRL as the international standard business information language.

CCS representatives met with XII leaders, corporate and association executives, and other individuals to evaluate perceptions about this project as well as the capacity for launching a major fund raising effort.

The study affirmed that collective action should be taken to accelerate the development and promote further adoption of XBRL on an international scale.

The XII Board of Directors and International Steering Committee voted unanimously in favor of initiating the proposed fund raising effort to scale the organization to better meet market demand.

XBRL Jurisdiction Reports

XBRL is growing quickly around the world with increasing participation from individual countries and international organisations. XBRL International (XII) is comprised

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of jurisdictions which represent countries, regions or international bodies and which focus on the progress of XBRL in their area

The consortium is comprised of over 500 companies, associations, and agencies in 22 jurisdictions worldwide along with increasing activity in working together to build the XBRL language and promote and support its adoption. XII welcomes RIXML and OCEG (GRC/XML) who were approved as Provisional Jurisdictions this past year, as well as, several Direct Participant Members whose companies domicile in Developing Areas where there is not yet a formal jurisdiction.

ESTABLISHED JURISDICTIONS

AUSTRALIA

The main activity in Australia has been on the taxonomy development and transitioning the jurisdiction from its start up and development phase. Much of the awareness battle has been won and Australia now looks to the new challenges of maintaining the momentum as XBRL takes hold with new business models, skill sets and resources. The Board has investigated the options in this regard and will report in the very near future on a plan to take XBRL Australia forward.

For more information about XBRL Australia, please visit www.xbrl.org.au or contact:

Trevor Pyman
CEO – XBRL Australia Limited
+61 403 76 73 76
xbrlau@xbrl.org

Paul Phenix
XBRL Australia ISC Representative
Australian Stock Exchange
+61 3 9617 8646
Paul.phenix@asx.com.au

BELGIUM

Status

XBRL Belgium is an established jurisdiction since 15 July 2006 and is hosted by the National Bank of Belgium (NBB).

Projects

The Belgian jurisdiction continues to make progress on XBRL development and adoption, particularly in the regulators' environment.

The **National Bank of Belgium** is involved in two important projects:

- Since April 2007, Belgian non-financial companies use XBRL for the drawing up of their statutory annual accounts to be filed with the National Bank (Central Balance Sheet Office - CBSO) in the form of XBRL-instance documents. Since April 2008, project has been extended to the annual accounts of the not-for-profit sector. The CBSO receives currently more than 90% of all the annual accounts filed in XBRL format.
- The National Bank of Belgium (NBB) and the **Banking, Finance and Insurance Commission** (CBFA) have developed Belgian extensions to the European FINREP and COREP taxonomies.

The NBB and the CBFA were also strongly involved in the European projects, both on a conceptual and on an XBRL technical level.

- The NBB and the CBFA have mandated XBRL for Basle II and COREP reporting starting January 2008.
- FINREP reports are expected to be filed for the 3rd and fourth quarters 2007.

XBRL is to be used in both projects for the reporting towards the NBB and the CBFA.

The **Directorate-general Statistics and Economic Information** of the Federal Public Service Economy, SMEs, independent Professions and Energy (former National Institute for Statistics) is currently developing a taxonomy and an XBRL application allowing companies to fill in surveys about their structure (Structural Business Statistics). The project should be finalized by August 2009.

The **Federal Public Service Finance** is currently developing a taxonomy for the corporate tax return. The final taxonomy is scheduled to be released in December 2008, the start of the new reporting system is planned to go live in 2010.

The working group "Taxonomy permanent corporate data" has published the first version of a taxonomy for the exchange of "permanent" data on Belgian enterprises (and institutions) between various software programs and the Crossroads Bank for Enterprises (CBE). Joep van Amelsfort (joep@pragmatools.com) is chairman of this working group.

Jurisdictional leader:

Luc Dufresne
Chair XBRL Belgium
Microeconomic Information
National Bank of Belgium For more information on XBRL
Belgium, please visit: www.xbrl.be
or contact:
Camille Dümm
camille.dumm@nbb.be
Central Balance Sheet Office

National Bank of Belgium
Boulevard de Berlaimont 14
B - 1000 Brussels, Belgium
Phone : +32 2 221 25 52
Fax : + 32 2 221 32 66

CANADA

The Canadian acknowledged taxonomy for primary financial statements was updated and released in 2006 and formally re-acknowledged in early 2007. A new Notes taxonomy was acknowledged in late 2007.

Canada is moving to IFRS by 2011 and preparations are underway to accommodate this change from an XBRL viewpoint. XBRL Canada has formed a task force to support the transition, which includes a support mechanism with IASC Foundation involvement. It also is developing a tool using XBRL GL that maps Canadian GAAP to IFRS and is designed to help companies understand the significance of the differences.

The Voluntary Filing Program initiated by the CSA in 2006 has continued but with little take up so far. However, the new SEC rules have stimulated considerable interest in XBRL Canada, as most companies understand that this will have a big effect in Canada both because of the existing SEC registrants in Canada and because of the potential for corresponding changes in Canadian regulations.

Jurisdiction Representative:

Bill Swirsky
For more information, please visit the XBRL Canada web site at www.xbrl.ca or contact:
Gerald Trites
Project Director, XBRL Canada
c/o Canadian Institute of Chartered Accountants
277 Wellington Street West

Toronto Canada M5V 3H2
gtrites@zorba.ca

Denmark

In November 2007 XBRL Denmark was approved as an Established Jurisdiction and took its seat at the International Steering Committee. Lars Dyrner was elected the XBRL Denmark Steering Committee representative.

The activities in XBRL Denmark since the latest progress report comprise participation in both the International XBRL community and locally in Denmark. Our international activities include membership of the International Steering Committee, the Interim Best Practise Board (BPB), membership of XBRL Europe and participation in workgroups under BPB and XBRL Europe.

In Denmark we are continuously in close collaboration with the Danish Commerce and Companies Agency (DCCA) about the Danish Financial Taxonomy and the XBRL enabling of the reporting process for Statutory Financial Statements.

Our activities on spreading the XBRL value add message include training and knowledge sharing workshops, presentations of the XBRL value adds in different contexts, enhancing our website, keeping our members up to date on important XBRL news and writing articles about XBRL.

For more information on XBRL Denmark, please contact:
Lars Dyrner
xbrldk@xbrl.org
www.xbrl.org/dk

Germany

■ XBRL filing with the German Bundesanzeiger hits the 425,000 mark; prices lowered.

Up to one million German corporations, including listed companies and banks, have to file their annual statements with the German Bundesanzeiger (electronic public register acting on behalf of the German government) for disclosing. Bundesanzeiger is maintaining a web based XBRL import interface that – in terms of numbers of XBRL reports processed – at this time likely is the most voluminous worldwide. Since begin of 2007, when electronic filing was introduced, more than 425,000 statements in XBRL format using the German GAAP taxonomy (“HGB Taxonomy”) were delivered and processed. The number of XBRL based reports has surpassed all other optional disclosing formats such

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as Word, Excel, and PDF. Considering the quantity of data involved XBRL obviously is becoming a matter of importance for the whole German economy. Benefits are apparent for both the register and the reporting entities as XBRL results in lower processing cost and, consequently, low charges compared with other accepted formats: So, it was a logical step that Bundesanzeiger decided to reduce the already low price for XBRL reports again by up to 35 percent beginning October 2008.

■ **XBRL taxonomies for German GAAP updated and extended.**

Version 3 of the German GAAP CI Taxonomy (“HGB Taxonomy”) was updated and enhanced. Also, a GAAP Taxonomy for financial institutions was finalised and included into the package. German GAAP is generally applied by any German business entity as it is the basis for taxation and, regularly (except for listed companies), external reporting.

■ **Activities to support practicing the IFRS taxonomy by German companies.**

The new Working Group IFRS of XBRL Deutschland e.V. has about 20 members and deals with the following topics:

- Development of the Germany-specific extension of the IFRS taxonomy (German-IFRS-Taxonomy-Extension).
- The main focus of the activities is to give attention to the specifics of the German Commercial Code (German HGB), the German Securities Trading Act (German WpHG) and the prescriptions of the German Accounting Standards Committee. The basis for the German-IFRS-Taxonomy-Extension is the current IFRS Taxonomy 2008.
- Assuring the quality of the German Labels of the IFRS Taxonomy.
- Making guidelines available for companies about taxonomy extensions and how to generate XBRL-report.
- Cooperation with the XBRL team of the IASC Foundation, e.g. by giving opinions on the taxonomy design or reporting feedback of persons that create and work with XBRL data.

If you have any questions about this Working Group you are welcome to contact the chair of the working group, Bodo Kesselmeier, via BK@anubo.com.

■ **New members elected to the Board of XBRL Deutschland e.V. (XBRL Germany).**

XBRL Germany is facilitated by XBRL Deutschland e.V., a not-for-profit association. After election of four additional members of the Board, its governing body, it now consists of

- Ralf Frank (DVFA, www.dvfa.de)
- Jörg Fuhrmann (PPA, Audicon, www.benchbase.com, www.audicon.net)
- Andreas Homberg (KPMG, www.kpmg.de)
- Bodo Kesselmeier (ANUBO, www.anubo.com)
- Thomas Küster (PwC, www.pwc.de)
- Lars Meyer-Pries (DATEV, www.datev.de)
- Thomas Richter (Creditreform, www.creditreform.de)

For more information on XBRL Germany, please visit www.xbrl.de or contact:

Norbert Flickinger
c/o XBRL Deutschland e.V.
Am Bonneshof 35 (KPMG Building)
40474 Duesseldorf, GERMANY
Phone: +49-700-35425464
nf@xbrl.de

INTERNATIONAL ACCOUNTING STANDARDS COMMITTEE FOUNDATION (IASC Foundation)

The **final version of the IFRS Taxonomy 2008** has been released on 24th June and has received positive reviews for the way that it addresses both accounting issues and technical XBRL ones. The IASC Foundation does not plan to release another updated version of the IFRS Taxonomy 2008.

The development of the **IFRS Taxonomy 2009** started in early September and a Public Exposure Draft planned on 10th January 2009 for a 60 days public review ending 12 March 09. The Final Release of the IFRS Taxonomy 2009 is expected to be published on 1st April 2009.

As planned and in line with its mission statement, the XBRL team released on 28th August the **IFRS Taxonomy Guide 1.00** - *All you need to know about the IFRS Taxonomy as a preparer, supervisor, software developer...*

The *IFRS Taxonomy Guide* document is a bundle of the different expected guides and addresses both the accounting and technology aspects of the IFRS Taxonomy. The *Guide* comprises the following sections:

- The IFRS Taxonomy *Architecture* which describes the technical options that the IASCF XBRL Team chose when building the IFRS Taxonomy 2008.
- The *Preparers* Guide that helps preparers and issuers of financial statements in dealing with creation of instance documents.
- The *Extenders* Guide which describes how to properly extend the IFRS Taxonomy in order to make it consistent with future developments with IFRS and XBRL across the world and in various business areas.
- The *Technology* Guide provides all technical details on the IFRS Taxonomy, in particular for software developers.
- The Appendices that includes, inter alia, the *XBRL fundamentals*, a *glossary* and a *style guide*.

On 7th August, the IASCF released Financial Statements of its **2007 Annual Report in XBRL**. Based on the IFRS Taxonomy 2008, the Financial Statements of the 2007 Annual Report of the IASC Foundation is available as an XBRL instance document that reflects the PDF version and contains:

- a statement of comprehensive income,
- a statement of financial position,
- a statement of cash flows,
- notes to the financial statements

As planned, the XBRL team has started the development of the **IFRS for Private Entities (PEs) taxonomy** and to release an Exposure Draft version together with the release of the standards by IASB (probably in Q1-2009).

All that you wish to know about XBRL @ IASB and

[IASCF is available on www.iasb.org/xbrl](http://www.iasb.org/xbrl)

Or contact:

Olivier Servais
XBRL Team Leader

Kurt Ramin
XBRL Consultant

oservias@iasb.org

kramin@iasb.org

IRELAND

XBRL Ireland continues to make significant progress. Membership now includes: Accenture, Central Statistics Office, Companies Registration Office, Deloitte, Ernst & Young, The Institute of Chartered Accountants in Ireland, The Irish Bankers Federation, KPMG, Microsoft Ireland, PricewaterhouseCoopers, The Revenue Commissioners along with a number of prominent academics. Significant liaison continues with the Irish Government Department of Enterprise Trade and Employment in supporting the European Community target of reducing the compliance burden on business by 25% by 2012. The inclusion of these discussions represents a growing endorsement of XBRL within Irish Central Government.

Several Irish agencies and SMEs are also contributing to both MUSING and BRITE projects, endorsed by the European Business Register, a collaboration of several leading European Companies Registration Offices in the electronic exchange of financial information.

Supporting Adoption in Ireland

The Irish Government review by the Department of Enterprise Trade and Employment (DETE) Higher Level Group (HLG) report on business reporting regulation has endorsed the early adoption of mandatory electronic filing along with XBRL financial statements.

The DETE reports calls for Companies Registration Office (CRO) and Revenue Commissioners to work closely together and to engage with accountancy bodies to produce a cross-agency result which can be replicated by other Government agencies through their existing customer service mechanisms. Any necessary legislative change should be made as part of the proposed Companies Consolidation and Reform Bill.

The High-level Group also suggests that companies that maintain the e-profile and file accounts through XBRL should not be required to file duplicate information with any other Government Department, Agency or Office.

In summary, the Group believes that by introducing a

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simultaneous return date to CRO and Revenue, by phasing in mandatory e-filing, including accounting data in XBRL-format, and by ensuring that agencies can cross-access data, the burden on Irish business will be considerably reduced.

Taxonomy Development

The Irish GAAP 2.1 Taxonomy has reached acknowledgement stage providing a reliable platform for the reporting of Irish GAAP financial statements in XBRL. A suite of XBRL v2.1 Irish GAAP financial statements for Irish public companies has been developed to support the taxonomy.

For more information on XBRL in Ireland please visit <http://www.xbrl-ie.org> or contact
Conor O'Kelly - conor.okelly@hp.com
Richard Day - richard.day@ie.pwc.com

JAPAN

Since April 2001 when XBRL Japan was established, the members of XBRL Japan have been promoting XBRL by creating awareness and encouraging adoption. Now in Japan as of 2008, XBRL is adopted and used in production by key governmental and public organizations for filing in the XBR format. We at XBRL Japan are now tackling various projects to explore advanced use of XBRL.

- **Public Symposium, or “XBRL Japan Conference,”** planned for Q1, 2009.
- **Monthly seminars** for members of XBRL Japan
- **Working group activities:** Marketing and Communications WG, Domain WG, Financial Services WG, Education WG
- **Membership growth** - XBRL Japan now has 82 voting members.

FSA's XBRL for EDINET

Major effort to XBRLize the FSA filing system for listed companies called EDINET, or Electronic Disclosure for Investor's Network, was completed and put into production on March 17, 2008. It is the largest scale implementation of XBRL at this moment in the world; About 5,000 listed companies and about 3,000 mutual funds that are required to submit filings in electronic form are now required to do so in XBRL format for financial statements in securities reports submitted annually and quarterly. Detailed information is

available at the following URL:

FSA's EDINET - <http://info.edinet-fsa.go.jp/>

EDINET taxonomy - <https://info.edinet-fsa.go.jp/E01EW/BLMainController.jsp>

TSE's XBRL for TDnet

Major effort to XBRLize the TDnet, or Timely Disclosure network, for production was completed on July 7, 2008, at Tokyo Stock Exchange. Earnings reports and corporate governance reports are submitted in XBRL format under the timely disclosure policy, which applied to about 4,000 listed companies at the stock exchanges in Japan. Detailed information is available at the following URL:

Timely disclosure browsing services - https://www.release.tdnet.info/inbs/l_main_00.html

Corporate governance information browsing services - <http://www.tse.or.jp/tseHpFront/HPCGDS0701.do?method=init>

NTA (National Tax Agency)

NTA's electronic tax filing system called e-Tax started accepting financial statements for corporate tax in XBRL 2.0 format in June 2004. NTA announced to start accepting financial statements in XBRL 2.1 format in September 2008. Detailed information is available at the following URL: e-Tax - <http://www.e-tax.nta.go.jp/index.html>

XBRL Jurisdictional Leader: Kiyoshi Kanai, Chairman of XBRL Japan (JICPA)

Contact information:

Nobuyuki Sambuichi, Jurisdiction representative to ISC
e-mail: n-sanbuichi@hitachi-system.co.jp
Phone: +81-(0)3-3763-5403
website: <http://www.xbrl-jp.org>

KOREA

XBRL Korean Conference, co-hosted by XBRL Korea and Korean Institute of Certified Public Accountants(KICPA), was held in Seoul on 17 January. It was attended by over 200

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attendants from accounting firms, listed companies, financial institutions, government & regulatory, IT vendors, and academics.

On 17~20 Jun, XBRL Korea set 'XBRL expert training course' with KOLON BENIT. XBRL Korea will continuously hold a variety of training courses related XBRL to promote XBRL adoption in Korea.

XBRL Korea is currently working to translate 'the XBRL specifications(XBRL 2.1, FRTA, FRIS, etc.)' into the Korean language and to prepare 'the XBRL taxonomy recognition rule' and 'the guidelines for XBRL taxonomy recognition process' of the Jurisdiction. These projects will be finished by the end of 2008.

FSS(Financial Supervisory Service) XBRL Project

Since October 1 2007, FSS has mandated for listed companies to submit their financial statements included to annual report, semi-annual report, quarterly report in XBRL format on its DART System.

* DART(Data Analysis, Retrieval and Transfer System) is an electronic disclosure system that allows companies to submit disclosures online, where it becomes immediately available to investors and other users.

Please visit <http://englishdart.fss.or.kr/> for more details.

At the beginning of 2008, FSS also has finished consulting project to adopt XBRL for Call reports of banking institutions. Based on the result of the project, FSS will develop 'Call reporting system(using XBRL) for banking institutions' and 'the integrated financial analyzing system' for 15 months from September, 2008 to November, 2009. FSS will officially run these systems from December, 2009.

Please visit <http://english.fss.or.kr/fsseng/index.jsp> for more details.

XBRL Jurisdictional Leader:

Ou-Hyung Kwon, Chairman and CEO of XBRL Korea

For more information contact:

YUNGIL CHOI, Jurisdiction representative to ISC

E-mail: xbrl@xbrl.or.kr

Phone: 82-2-3149-0330

Website: <http://www.xbrl.or.kr>

NETHERLANDS

XBRL Netherlands, founded in November 2002, has 50 members (Summer 2008).

Highlights in the Netherlands

The most important XBRL-project in the Netherlands is the Netherlands Taxonomy Project (NTP) lead by the Dutch Government with the support of many organizations, including XBRL Netherlands. The main objective is to reduce the administrative expenses of companies by implementing the electronic filing of financial, tax and statistical statements for all companies. The Netherlands taxonomy (NT), developed and maintained by the Dutch Government, contains the XBRL data-elements to support the electronic filing. Version 2.1 is available at this moment. The government also developed, with the support of the business community, an infrastructure for the exchange of electronic filings based on Open Standards. XBRL Netherlands and several members like Royal NIVRA and audit firms are involved in organizing conferences, meetings and training session, to provide the information needed for implementation and adoption of XBRL. More information about this project and the NT can be found in the report "Functionality and possibilities of the Dutch taxonomy", including "Reducing administrative burdens through standardization". www.xbrl-ntp.nl.

The NTP is an example of the SBR approach (Standard Business Reporting) and includes at this moment also projects by governmental bodies focusing on standardizing of the information supply chain of organizations involved in healthcare, agriculture and education. The SBR project also initiated the standardizing and simplification of the information exchange between businesses and government and all kind of regulatory reporting. The Dutch Government is supporting the SBR projects initiated by the Governments of Australia and New Zealand

Two major Dutch banks – ABN AMRO and Rabobank - publicly stated at the last XBRL conference in May 2008 in Eindhoven, they are going to collect financial information for credit risk rating in XBRL format and deal with this kind of information online real-time. This approach fit into the development of more competition between banks in granting of credit to SMEs'. They also developed an extension on the NT to be used for these credit risk filings (based on Basel II). The Dutch Central Bank is able to receive XBRL-filings (CEBS-project).

XBRL Netherlands is one of major supporters and founding

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members of XBRL Europe.

For more information about XBRL Netherlands, please visit www.xbrl-nederland.nl or contact;

Jan Pasmooij, Manager ICT Knowledge Center, Royal NIVRA and Chair XBRL Netherlands

+31 20 3010315 / +31 6 55117335 or j.pasmooij@nivra.nl

SPAIN

The XBRL Spain Jurisdiction is the non-for profit organization composed by the main financial government authorities, private companies and foundations, with more than 150 experienced people divided in several working groups with a common objective: the development of a common open standard to reduce administrative burdens to the financial community in Spain. Its main XBRL projects are underpinning the XBRL developments in several Ibero-American countries; XBRL Spain is supporting the XBRL initiatives through the exchange of knowledge and experience obtained by its local developments activities.

XBRL Spain 2008 activities:

- **XBRL for Corporate Social Responsibility.** The RSC Taxonomy provides technological support for the generation, transmission and processing of Reports on the Corporate Social Responsibility activities and situation of companies and all types of entity. The use of the taxonomy is intended to promote comparability between companies, to increase corporate transparency and research in the field of the Corporate Social Responsibility at the international level. The taxonomy is not linked to any specific national regulation, so, the owner's aims to promote the use of it in Latin America and other geographical frameworks. At the moment, the taxonomy is getting the status of acknowledged by XBRL International. The taxonomy, has been created and is promoted and supported by the Spanish Association of Accounting and Business Administration AECA.

- **XBRL for GAAP 2007.** The Ministry of Finance has finalized the Spanish GAAP 2007, replacing the GAAP 1990. The XBRL taxonomy has been published simultaneously with the official release of GAAP 2007. In the year 2008, XBRL Spanish Jurisdiction and FUNDETEC foundation has been promoting the implementation of XBRL in the accounting software and ERP systems for Small and Medium Enterprises. The taxonomy PGC2007 is available at <http://www.pgc2007.info>

- **XBRL for Central Balance Sheet Data Office.** One of the missions of the Bank of Spain is to collect process and store the financial information from non-financial companies in Spain, with the object of increase the knowledge of each Spanish sub-industry. A GAAP 1990 XBRL, and now GAAP 2007 XBRL, extension is used, modelling the Annual Questionnaire, according both to the normal and abstracted formats. By means of this XBRL Annual Questionnaire, it is possible to collect, in a voluntary basis, information about annual Balance Sheet, Income Statement, features, activities and other data, including a complete identification with the DGI taxonomy. The taxonomy ES-BE-CB v2.0 is available at <http://www.bde.es/cenbal/taxonomia/taxonomia.htm>

EVENTS AT IBEROAMERICA

I XBRL WORKSHOP-URUGUAY

Uruguay Central Bank, the Centre for Latin American Monetary Studies (CEMLA), the Inter American Development Bank (IDB) in conjunction with Bank of Spain and XBRL Spain arranged the I XBRL Workshop in Uruguay. The event took place in April 17th – 18th, 2008 at the capital city of Uruguay, Montevideo. The goal of the Workshop was to make known and to promote the interest for the utilization of the standard at South America and, in special at Uruguay, by the presentation of the regional initiatives and developments at South America in XBRL, and to transmit Spanish XBRL experience, via Bank of Spain. The audience was wide: senders, propagators and business information users, like banking supervisors, regulators and others.

The number of attendees was 189.

More info at <http://www.xbrl.es/XBRLUruguay2008/EN/index.htm>

I SYMPOSIUM XBRL at CENTRAL AMERICA

Dominican Republic Central Bank, Dominican Republic Stock Supervision and Dominican Republic Banking Supervision, along with Central Bank of Spain and experts from XBRL Spain, XBRL US and IFAC arranged the I XBRL Symposium in Central America. The event took place in July 10th – 11th, 2008 at Santo Domingo, capital of Dominican Republic. The event was bilingual English-Spanish, as it was focused in the

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bilingual Central America and Caribbean region. The goal of the Workshop was promoting the adoption of international standards in Business Reporting, by the presentation of XBRL topics related with:

Basel II and Banking Supervision: Europe and Spain

Stock Exchange and Insurance Supervision: Chile and Spain

Public Sector Accounting Standards: International and Colombia

Technology was covered by XBRL practical examples and by a tutorial (in Spanish). The Symposium was intended for filers, gatherers, and users of economic and financial information derived from the banking, insurance, securities, pension fund and public sectors. It was also targeted for regulatory and supervisory authorities for other sectors of the economy, issuers of accounting standards, tax collection agencies, analysts, researchers, and universities.

The number of attendees was 75.

More info at <http://www.xbrl.es/XBRLRepDom2008/EN/index.htm>

EVENTS AT EUROPE

IX European Banking Supervisors XBRL Tutorial and Workshop.

29th September - 1st October 2008, Paris

The aim of the event was focused on the practical problems that the implementation of XBRL COREP and FINREP taxonomies is creating to the banks and investment firms in Europe. We would like to gather feedback from the industry, on the practical problems their institutions are facing with the use of XBRL for regulatory reporting, either from a domestic perspective or in a cross-border basis. More info at http://www.corep.info/9th_workshop/9th_Workshop.html

XBRL Spain Jurisdictional Leader

SEBASTIÁN MURIEL

Contact information

DireccionGeneral@red.es

+34 91 2127633

<http://www.xbrl.es>

SWEDEN

XBRL Sweden continues to make progress on their XBRL taxonomy development and adoption.

In November 2007 XBRL Sweden was approved as an Established Jurisdiction and took its seat at the International Steering Committee. John Eriksson was elected the XBRL Sweden Steering Committee representative.

30 June 2008 The Swedish Companies Registration Office, Bolagsverket and XBRL Sweden released Public Working Drafts of updated versions of the two present taxonomies: one for small to mid-size companies (se-smp) and one for the Swedish audit report (se-ar). The taxonomies have been developed in a project within Bolagsverket with assistance from members of XBRL Sweden.

XBRL Sweden currently has 22 members, with three of those being the largest software companies in Sweden: Hogia, Norstedts Juridik and VismaSpcs.

XBRL Sweden has two working groups operating: Domain Working Group and Marketing & Communication

XBRL Sweden

www.xbrl.se

Contact information:

Åke Danielsson

Chair XBRL Sweden

Öhrlings PricewaterhouseCoopers

SE-113 97 Stockholm

ake.danielsson@se.pwc.com

+46 (0)8 555 330 00

Per Thorling

Project Manager XBRL Sweden Domain Working Group

Öhrlings PricewaterhouseCoopers

SE-113 97 Stockholm

Per.thorling@se.pwc.com

+46 (0) 709-29 31 60

.Maria Bengtson

XBRL Sweden Secretariat

c/o FAR SRS, Box 6417

SE-113 82 Stockholm

maria.bengtson@farsrs.se

+46 (0)8 506 112 13

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United Kingdom

Effort in the XBRL UK jurisdiction is centred on supporting the projects by the companies regulator, Companies House, and tax authority, HM Revenue and Customs (HMRC), to introduce filing in XBRL. Companies House has already received more than 200,000 accounts from small companies in XBRL using an extension to the UK GAAP taxonomy, while HMRC has begun receiving Corporation Tax submissions in XBRL. The government is making XBRL mandatory for filing of tax returns, including accounts, by all companies from March 2011.

XBRL UK released upgraded and expanded versions of the UK GAAP and Common Data taxonomies in 2008 as well as a range of explanatory documentation and samples. The taxonomies, which have Public Working Draft status and are available at www.xbrl.org/uk/Taxonomies/, provide a basis to enable all companies reporting under UK GAAP to publish their accounts in XBRL. The UK GAAP taxonomy covers the typical content of full accounts of ordinary commercial and industrial unlisted companies. It reflects the latest XBRL design developments, including the release of the Dimensions Specification; it makes use of dimensions to reflect a number of ways in which companies report data. The Common Data taxonomy covers standard information which companies may use in business reporting.

The explanatory documentation includes introductory material aimed at business users and technical guidance aimed at implementers and developers. It is available at www.xbrl.org/uk/TechGuidance/.

The jurisdiction is working with accounting software vendors to support their implementation of the taxonomies. It is participating in government and industry groups which are working on detailed plans for expanded use of XBRL.

The jurisdiction has also begun work a UK extension of the IFRS taxonomy in order to cover reporting by listed companies in XBRL. It contributed to planning discussions and technical reviews of the new IFRS taxonomy during 2008.

Participants of the UK jurisdiction made a major contribution to specifications for rendering solutions published by XBRL International. Rendering involves the creation of human-readable versions of XBRL reports. After contributing to rendering requirements documents, UK participants played a leading role in creating the Inline XBRL rendering

specification released in June 2008. They also contributed to other key working groups, including Versioning and Base Specification.

For more information on XBRL UK, please visit www.xbrl.org/uk/ or contact:

Chris Rodgers
Chairman, XBRL UK Consultative Committee
Telephone number: +44 20 7694 4813 / 4082
chris.rodgers@kpmg.co.uk

UNITED STATES of America

It has been a busy year for XBRL US and XBRL. Since the last progress report in Fall 2007, significant progress has been made in taxonomy development, regulatory changes as well as member outreach and adoption.

US GAAP Taxonomy Development

XBRL US completed the US GAAP Taxonomies, Preparers Guide and supporting technical documentation on April 28, 2008 and made final delivery to the US Securities and Exchange Commission (SEC). Prior to completion, the taxonomies went through a 4 month public review during which time the Project Team received around 1,000 comments from preparers, analysts, FASB and the SEC. Since that time the taxonomies have been re-posted to the XBRL US web site for ongoing public review as part of the support and maintenance program now in place.

Regulatory Activities

This year, the SEC has demonstrated their support for interactive data with several significant initiatives:

- May 30 – published rule proposal that would phase in a requirement that listed companies file in XBRL format. A final ruling is expected this Fall and if passed as currently written the first wave of companies would begin filing starting in Q1 2009. The comment period closed on August 1 and over 80 comments were received.
- June 10 - proposal requiring XBRL for the risk return summary proposals in mutual fund prospectuses. Comment period closed August 1.
- June 16 - proposal requiring credit rating agencies to

report rating changes in XBRL format. The comment period closed on July 25.

- June 26 – proposal requiring oil and gas tabular information in XBRL. The comment period closed September 8.
- August 19 – announced Interactive Data Electronic Applications (IDEA), which will eventually succeed EDGAR as an interactive system for investors to access public company data. The initial modules of IDEA will be rolled out at the same time that companies are required to begin submitting data in XBRL format.

Final rulings on the proposals are expected to be published this Fall.

Ongoing Taxonomy Development

In addition to the support and maintenance program for the US GAAP Taxonomies, XBRL US has a number of other development projects underway. Taxonomies for the mutual fund risk return summaries and schedule of investments, developed under a contract with the SEC, will be published for public review in late September and early October, respectively.

XBRL US is currently in discussions with DTCC to develop a prototype for a corporate actions taxonomy. These elements are typically issued by public companies in a press release. The corporate actions (like mergers, stock splits, dividend announcements, etc.) are then picked up and coded by an independent entity that then sends the data to the DTCC for distribution.

XBRL US is also in discussions with Broadridge, an XBRL US member that developed a proxy statement taxonomy which was put out for a comment period last Fall. We are in discussions to bring that collection of terms under the XBRL US framework and to review and potentially revise.

And finally on September 12, XBRL US issued a Request for Proposal to members and nonmembers for development of a Consistency Checks Systems. The system will be used to evaluate a set of consistency checks against XBRL data submitted to the SEC, by an SEC registrant, in XBRL format (including instance documents and XBRL extension taxonomies).

Hosting XBRL International Event in Washington, DC

XBRL US is pleased to host the 18th XBRL International Conference, Better Reporting for Better Decisions: by Managers, Investors, Governments and Citizens. The event will be held in Washington, DC on October 15-16, 2008 with a primary focus on the securities markets in light of the recent regulatory changes and a secondary focus on the public sector.

For more information, visit www.xbrl.us or please contact:

Michelle Savage
Vice President, Adoption and Communication
XBRL US, Inc.
212/362-7630
917/747-1714 (cell)
Michelle.savage@xbrl.us

Provisional Jurisdiction Reports

FRANCE

Since publishing the November 2007 Progress Report: following are the milestones achieved, developments, announcements, adoption examples and any other newsworthy items within the French jurisdiction :

Milestones achieved and developments:

- Publication on the French website for commentaries of the 1st version of French GAAP taxonomy (French Financial Statements minus the Annexe and disclosures) for companies,
- Discussion with CNC (French Conseil national de la Comptabilité/ french National Council for Accounting) for TCA (Taxonomie Comptes annuels / French gaap accounting rules taxonomy) validation
- Creation of a “Regulated Information Working group” in September 2008 (attendees : AMF, NYSE Euonext, Infogreffe, Paris Europlace, PwC, KPMG,... almost 20 persons) in order to set up a global implementation approach for listed companies, and taxonomies for regulated information

Announcements:

- Partnerships with the worldwide French Financial cluster “Pôle Finance Innovation” in order to labelize all the XBRL projects promoting R&D in France and Europe
- Partnership with the French CFO association DFCG

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(3 000 members) in order to promote XBRL (training sessions, joined working group with the MEDEF)

- organize the 19th international XBRL conference in Paris June 2009
- AMF recommendation for XBRL use in May 2008
- Organization of XBRL breakfast sessions with Invoque, Infogreffe,...and evening meetings with large professional association like FBF (Federation Bancaire Française / French banking association) and DFCG
- 7 newsletters provided as of July 08

Following actions and/or decisions are foreseen in the near future:

- Finalisation of the 2nd version of French GAAP taxonomy (calendar to be fixed) which include the whole set of the Financial Statements with the Annexe and disclosures
- Opening of the Infogreffe website allowing the input of XBRL french statements (September 2008)
- Conversion of almost 200 000 French annual accounts into XBRL as of September 2008, by Infogreffe tools
- Participation to several events about XBRL in order to increase awareness and adoption/implementation

For more information on XBRL France, please contact:

Sylvie Lépicier
XBRL France Secretary General
Sylvie.lepicier@xbrl.fr

GRC/XML

Please watch the next Progress Report for updates from this new Provisional Jurisdiction. For more information see the Highlights Section or go to: www.oceg.org

ITALY

In May 2007, XBRL International approved the Italian provisional XBRL Jurisdiction.

The members of the Italian XBRL Association include the major Italian public authorities and institutions in the field of financial information.

FOUNDING MEMBERS:

- Associazione Bancaria Italiana
- Associazione Italiana Analisti Finanziari
- Consiglio Nazionale Dottori Commercialisti ed Esperti Contabili
- Confederazione Generale dell'Industria Italiana
- Associazione Nazionale fra Imprese Assicuratrici
- Associazione fra le società italiane per azioni
- Organismo Italiano di Contabilità
- Unione Camere di Commercio Italiane
- Banca d'Italia
- Borsa Italiana
- Istituto Italiano Vigilanza Assicurazioni

ORDINARY MEMBERS:

- Assirevi
- Associazione CBI
- Banca Popolare di Ragusa
- Centrale Bilanci
- Confapi
- Federconfidi
- FITD
- ISTAT
- Legacoop
- Patti Chiari
- Università di Trento

SUPPORTER MEMBERS:

- Engineering

Office holders:

- Gianfranco Torriero (Chair, ABI),
- Marco Conte (Unioncamere)
- Piero Di Salvo (OIC).

The newly-created association reaches a community of:

- 100,000 registered professional accountants;
- 104 Chambers of Commerce
- 1,100 financial analysts
- 246 associated industrial enterprises
- 193 insurance companies
- 812 banks
- 454 financial institutions
- 300 listed companies

The following projects have been initiated:

- WG for development of IFRS-based taxonomies for financial reporting of listed companies and other PIEs, based on IFRS
- WG for development of Taxonomies based on Italian GAAP, for financial reporting of non PIEs/national accounting standards
- WG for the data analysis of mandatory communications and information provided by PIEs to the Regulator CONSOB.
- WG for electronic processing of bank loans
- WG for technology consistent development
- WG for System Procedure for Loans from origination through approval - PEF
- WG for public administration's balance sheet
- WG for electronic invoicing
- Decree of the President of the Council of Ministers (DPCM) about the deposit of balance sheet to the Register of Companies.

Events:

The first Italian conference took place on the 21st-22nd of January 2008 in Rome. This conference represented a milestone for the launch of XBRL- based technology in the Italian economic and financial environment.

For any further information:

Noemi Di Segni

T +39 06 47863 388

F +39 06 47863 348

xbrl@abi.it

LUXEMBOURG

During the last 12 months – XBRL Luxembourg could achieve most of the goals set by its founding members and by those who joined during 2007 the association:

- Continuous development of and interaction with the member base;
- Successful launch of the XBRL based COREP/ FINREP reporting;
- Continuous work on several new XBRL projects and initiatives;
- Participation in the launch of XBRL Europe;
- Seeking established jurisdiction status.

Member Base

The development of the XBRL membership is continuing and thus the board of Directors of XBRL Luxembourg could enrol in the beginning of 2008 three new members. Thus the association is currently counting 22 members – public authorities, associations and commercial companies as well. Beside these members XBRL Luxembourg is in close contact with several interested actors. The Luxembourg jurisdiction is also encouraging members from the academic world such as the newly founded University of Luxembourg and other public research entities.

XBRL Projects

COREP / FINREP reporting

The major progress to report by the Luxembourg XBRL jurisdiction is the successful launch in January 2008 of the newly defined and XBRL based COREP/FINREP reporting by the CSSF – the Luxembourg financial sector's supervision authority and of course the reporting banks.

XBRL Luxembourg set up a working group – the COREP/ FINREP taxonomy group - composed of representatives of the financial sector's supervision authority, of the local banking community and of all major reporting software providers willing to participate.

This working party co-chaired by the banking supervision authority and XBRL Luxembourg could efficiently support the banks in the understanding and implementation of the new XBRL standard. This support has been materialised by a "User

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handbook” explaining the basics of XBRL, showing possible technical solutions and suggesting state of the art procedures to follow.

XBRL Luxembourg together with the Luxembourg financial sector’s supervision authority and ABBL - the Luxembourg Banks’ Association - could recently state that the migration has been accomplished as planned by the public authority.

Undertakings of Collective Investments

During 2007, the Luxembourg Central Bank announced the introduction of a new reporting to be produced by non-monetary UCIs and modifications of the reporting to be applied to existing monetary UCIs. These changes will come into force on 1st January 2009.

The Luxembourg Central Bank took the strategic decision to use XBRL as reporting language. However, due to limited resources, still unavailable competences and the tight implementation schedule, it has been decided together with XBRL Luxembourg and the investment funds’ sector represented by ALFI – the Luxembourg Investment Funds Association - to adopt a 2 phases approach.

During the first phase the new reports will be using the XML standard, whereas during the second phase the UCIs are asked to implement a XBRL layer to increase the collected data’s integrity and accuracy and allow their straight through processing.

Established jurisdiction status

At the end of its second year of existence, XBRL Luxembourg will seek recognition as an established jurisdiction by XBRL International. Thus, XBRL Luxembourg’s efforts to launch XBRL projects within its jurisdiction and its promotional effort to establish XBRL as a de facto standard within the Luxembourg Economy will be rewarded.

Central Balance Sheet and Companies’ Register projects

The Luxembourg State’s Office for Statistics and Economical studies – Statec – responsible for the underlying data collection, decided to use the XBRL standard in both projects. However, the progress of these projects is currently depending on the outcome of a local working group handling the normalisation of the Luxembourg accounting plan. Progress is awaited for the end of 2008 or the beginning of 2009.

XBRL Europe, XBRL International and XBRL jurisdictions

XBRL Europe

As an European Union Member State jurisdiction, XBRL Luxembourg decided to join as soon as possible as voting member XBRL Europe. It fully supports the motivations underlying the creation of that entity: fostering the use of XBRL standard in EU-wide projects and accelerating the harmonised implementation of XBRL projects throughout Europe. In spite of its limited resources, XBRL Luxembourg decided to play an active part in the setting-up process and to contribute to the functioning of this politically important organisation.

XBRL International and XBRL jurisdiction

XBRL Luxembourg decided to participate with its limited resources in the various works and projects initiated by XBRL International by encouraging its members to play an active part. XBRL Luxembourg is continuing to liaise with foreign and especially with neighbour XBRL jurisdictions and which are implementing similar XBRL projects.

Continuous communication and promotion efforts

XBRL Luxembourg continued its communication and promotion efforts by improving and fostering the use of its website, by organising specific XBRL events and by participating in conferences attended by specialists and decision takers as well. XBRL Luxembourg intends to become a member of the Luxembourg Association of open IT standards – ANSIL in the next months.

For more information on XBRL Luxembourg contact:

Jurisdiction Chairman
Serge De Cillia
decillia@xbrl.lu

Secretary General:
Marc Hemmerling
hemmerling@xbrl.lu

Address:
XBRL Luxembourg a.s.b.l.
59, boulevard Royal
L-2449 Luxembourg
Luxembourg
Mail : write2@xbrl.lu
URL : www.xbrl.lu
Phone : +352-463660-1

POLAND

The new board of XBRL POLAND which was elected during General Assembly in March this year, set a two-year strategy for the Association. According to the strategy XBRL POLAND will focus on the cross-institutional project which aims for standardization of information exchange. This should be achieved by development of common taxonomies for purposes of reporting to public institutions. As a consequence of this strategy, XBRL POLAND signed bilateral agreements with Companies Register (in Polish: Monitor Polski B), Financial Service Authority (in Polish: Urząd Komisji Nadzoru Finansowego) and Ministry of Finance. Additionally XBRL POLAND organized a set of training sessions for public institutions which introduces both parties (XBRL POLAND and public institutions) to the future project. Within the coming months a formal way of project development will be defined. In addition to this the project groups will be set up and analysis of the scope of future taxonomies will be conducted.

Meanwhile, the jurisdiction continues the promotion of electronic information exchange in Poland. As a consequence a seminar about XBRL use within the capital market is planned to take place later this year. This event should be a good opportunity for companies listed at Warsaw Stock Exchange, analysts and investor to learn more about interactive data and XBRL projects around the world.

XBRL Jurisdictional Leader
Tomasz Wisniewski – Board President

For more information on XBRL Poland, contact :

Mateusz Hojda
Secretary General
Stowarzyszenie „XBRL Polska”
Ul. Górnośląska 5
00-443 Warszawa

Email: matuesz.hojda@xbrl-eu.org, awalaszek@xbrl-eu.org
Jurisdiction website: <http://www.xbrl.org/pl>

RIXML

Please watch the next Progress Report for updates from this new Provisional Jurisdiction. For more information see the Highlights Section or go to: www.rixml.org

SOUTH AFRICA

This year has been another year devoted to promoting XBRL

in the business community, most especially South African companies dual listed in the United States of America as we see these organisations being the most likely to begin integrating XBRL into their systems.

International developments have once again raised the profile of XBRL in South Africa, and companies themselves are starting to follow developments in this arena. The XBRL SA jurisdiction has also grown its membership to approximately 19 members.

Taxonomies

During the year we updated the XBRL taxonomy specification for South Africa covering company legislation, stock exchange listing requirements and other South African specific requirements. The specification will be used to update the XBRL taxonomy for South Africa. This taxonomy will then be exposed for public comment later in the year. In addition, at one of the previous Steering Committee meetings, we agreed to set up a taxonomy group for the banking industry, which will run under the auspices of the Banking Association of South Africa. We are encouraging the formation of a similar taxonomy group for the mining industry in South Africa.

Conference

In November 2007 we hosted the first XBRL conference in South Africa. We were privileged to have Liv Watson of EdgarOnline as the guest speaker. In addition we had the Auditor-General, the Commissioner for the South African Revenue Services and the CEO of the JSE Limited participating. The conference was a great success with delegates representing a good spread across the economy. The conference successfully raised awareness with regard to XBRL in South Africa. There is, however, a need to maintain this awareness and to develop skill resources to make the product more accessible.

For more information on XBRL South Africa, please visit www.xbrl.org/za or contact: Jurisdiction Leader: Graham Terry
P O Box 59875
Kengray
2128
South Africa
Email: grahamt@saica.co
Telephone +2711 6216646
Fax: +2711 6216790
Cell +2783 2864518

THE UNITED ARAB EMIRATES (UAE)

The jurisdiction (provisional) is led by the Abu Dhabi securities exchange (www.adx.ae) and is trying to expand the interest for XBRL in the GCC (Gulf Cooperative Countries). Efforts are underway to form a board representing this region.

Several people from ADX visited with the Mumbai stock exchange and vendors in India to look at implementation examples there. ADX is in the process of developing a taxonomy to require companies to report in XBRL. A RFQ/RFP was mailed to several vendors to assist in the implementation.

A translation of the IFRS XBRL taxonomy has been completed and is currently being updated to the just published 2008 IFRS XBRL taxonomy.

In conjunction with the implementation of IFRS in the region, a XBRL presentation was part of the discussions at the first IFRS GCC/Middle East Forum held in May 2008. Further details are available at <http://www.acevents.ae/ifrs2008/mailer/IASB.html>

A workshop on XBRL is scheduled for November 9 in Dubai in conjunction with the Middle East IFRS & Accounting Summit 2008. For further information please contact

Waqar A. Syed, CPA, CIA
Abu Dhabi Stock Exchange
waqars@adx.ae
Mobile: + 971 50-6167952
or
Kurt Ramin,
kramin@iasb.org
+971 43639612

XBRL Vendor Updates*

Allocation Solutions, LLC

<http://www.allocationsolutions.com/>

DataXchanger & DXexpress: developed by/for financial/data management professionals. Familiar browser front end hides a powerful/sophisticated XBRL engine. DX maximizes XBRL efficiencies with simple drag/drop data mapping; saved mapping enables multiple re-use without remapping; template creation streamlines survey/regulatory data collection.

Systems create taxonomy extension & multiple rendering options. IT system generic. Client server/ desktop versions or embed/interface with other software systems.

BDO Seidman www.bdo.com

BDO Seidman helps companies understand the evolving requirements, timeline and options for using XBRL in SEC reporting. Through our international and alliance networks, BDO shares best practices and lessons learned from XBRL initiatives, allowing our professionals to help both public and private companies successfully apply the power of XBRL technology.

Business Reporting – Advisory Group Sp. z o.o.

<http://www.br-ag.eu>

Business Reporting – Advisory Group (BR-AG) is the leading provider of comprehensive XBRL advisory services. Experience gathered in numerous international XBRL projects like COREP/FINREP, IFRS or US-GAAP results in excellent technical and domain knowledge. Our top-quality trainings, consultancy and solutions help institutions and businesses worldwide achieve top efficiency with minimum effort and costs.

Business Wire

<http://www.businesswire.com/portal/site/home/corefiling/>

As the only commercial newswire with its own in-house proprietary XBRL solutions, Business Wire is uniquely positioned to help corporate issuers make the switch to interactive regulatory filings and news delivery. Business

Wire's CoreFiling (www.CoreFiling.com) venture provides expert consultation and implementation services to regulatory agencies and listed companies worldwide.

Clarity Systems

www.claritysystems.com

Clarity FSR is the only software that embeds XBRL tagging within the external reporting process, delivering an “Integrated XBRL Solution”. This tightly couples the XBRL tags with the underlying report reducing risk and cycle time.

Key features include Tag Once™ technology, Inline XBRL Output (xHTML) and Level IV tagging.

COMPSCI RESOURCES, LLC

<http://www.compsciresources.com>

CompSci’s web-based XBRL product suite is based on its proprietary “iA” technology, which works with any taxonomy and uploads any XBRL 2.1 compliant data on demand. CompSci’s XBRL viewer and unique rendering engine convert XBRL data into human readable documents on demand, in real time, and in multiple languages.

CoreFiling

www.corefiling.com

CoreFiling provides innovative products and turn-key XBRL solutions to regulators, financial services firms and preparers. Our huge **Yeti Taxonomy Library** lets you search entire taxonomies to identify precise concepts and their locations. Our **SpiderMonkey** taxonomy editor lets you create taxonomies and define extensions. Our tools are actively used in major projects world-wide.

Coyote Reporting

<http://www.coyotereporting.com>

Coyote Reporting continues to improve the now-widely used XBRL Report Runner and XBRL Runtime Engine products. New features include Data cube processing and many “canned” reports in HTML and Excel. Services include taxonomy development and custom XBRL-based solutions.

DecisionSoft Limited

www.decisionsoft.com

From taxonomy design to instance document processing, DecisionSoft’s products and services provide an end-to-end solution for XBRL implementation. Our flagship **True North Validator**, used by regulators around the world, is ideal for integration into accounting and reporting packages producing XBRL for regulators and markets.

Deloitte.

www.deloitte.com

Deloitte provides audit, tax, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in 140 countries, Deloitte brings world-class capabilities and deep local expertise to help clients succeed wherever they operate. Deloitte’s 165,000 professionals are committed to becoming the standard of excellence.

Deloitte supports XBRL development and adoption, and participates actively in key XBRL leadership committees, task forces and working groups across the globe. Deloitte member firms are spearheading numerous XBRL initiatives, and are helping clients in both the public and private sectors around the world understand the benefits of XBRL and implement its use. Contact Yossef Newman, ynewman@deloitte.com or Kenneth Shipman, kshipman@deloitte.com to learn more.

Ernst & Young

www.ey.com

Ernst & Young is one of the founders of the XBRL Consortium (1999). Ernst & Young has been actively involved in developing and understanding the impacts and use of XBRL across the entire business reporting chain. We have developed a point-of-view and implementation process around internal and external reporting which maximizes the benefits, while minimizing costs and level of effort.

Ernst & Young has a specific method to assist public registrants in preparing XBRL documents for submission to the SEC and others. Our focus on XBRL feeds our commitment to help companies better understand new technologies and developments.

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EDGARfilings

http://www.edgarfilings.com/products/EDGAR_software/xbrl.aspx

EDGARfilings' XBRL EasyLaunch program is a comprehensive solution that includes everything needed to quickly and accurately file XBRL with the SEC. Our approach takes the stress out of XBRL while leaving you in control of your documents. To date, we have trained over 1000 clients on XBRL and are currently working with hundreds more to implement XBRL in their financial reporting processes. Continuing in our long-standing tradition of being a leader in XBRL and SEC compliance, our EasyLaunch program was recently used to file the first XBRL document under the new US GAAP Taxonomy (UGT) with the Securities and Exchange Commission (SEC).

info@edgarfilings.com

877-432-3342

EDGAR Online, Inc.

www.edgar-online.com

Through its I•Metrix solutions, EDGAR Online offers clients and partners the benefit of its expertise in the conversion, storage, analysis and distribution of XBRL-tagged data. EDGAR Online now offers both a proprietary repository of XBRL financial statement data for all companies regulated by the U.S. Securities & Exchange Commission and data solutions that help companies, exchanges and agencies implement customized XBRL data systems.

FDIC

<http://www.fdic.gov>

Please see the project information in the Highlights Section of this report.

Financial Leadership Corporation,

<http://www.financialleadership.com/xbrl.html>

Our team of CPAs and technology experts are building sustainable success® in companies through focused services including:

- Building a World-Class XBRL Reporting Process
- Converting Business Information into XBRL
- Increasing the Return on your XBRL Investment

We support XBRL education globally through workshops and self-study courses.

Fujitsu

<http://www.fujitsu.com/global/services/software/interstage/xwand/>

Fujitsu provides XBRL consultation / SI / tools / middleware. Users of Fujitsu XWand are in twenty countries - including Japan Financial Services Agency, Tokyo Stock Exchange and Bank of Spain. Data mapping and spreadsheet integration will be in the forthcoming release (Version 10.0).

Fujitsu contributes to Consortium activities through provision of XBRL Tools.

<http://www.fujitsu.com/global/services/software/interstage/xbrltools/>

Hitachi, Ltd.

www.hitachi.co.jp/XBRL or www.hitachixbri.com

Hitachi Business Reporting Processor(HBRP) is XBRL2.1 compliant with support for the Full Conformance Suite and provides standard XBRL-DOM for the building new applications. HBRP supports formula-linkbase, dimension-specification, taxonomy edit, FRTA conformance, and FRIS conformance. Xinba displays and examines XBRL financial data. As a leading global solutions provider with XML/XBRL expertise, we provide business users with comprehensive XBRL-related services.

Israel Securities Authority

www.isa.gov

In October 2007, the ISA obtained XII acknowledgement of the Israeli XBRL taxonomy. The Israeli taxonomy is based on that of the IFRS, to which a number of fields have been added according to the requirements of the local legislation and also includes the translation of all the relevant IFRS terms into Hebrew. Full adoption of IFRS and XBRL began in January 2008 when all Israeli public companies were required to file their reports on the MAGNA e-filing system at the ISA using XBRL. The implementation of XBRL up to date has been quite successful. Implementation of XBRL is dynamic requires continuing adaptation to the various evolving needs of reporting entities.

JustSystems

<http://www.justsystems.com>

JustSystems is continuing a global expansion strategy that includes the development of their new xfy XBRL platform that is already being used in the public sector. JustSystems is a global software provider with a 30-year history of successful innovation in office productivity, information management, and consumer and enterprise software.

Merrill Corporation

http://www.merrillcorp.com/cps/rde/xchg/merrillcorp/hs.xsl/565_989.htm

Merrill Corporation offers a full-service, end-to-end, XBRL SEC filing solution. Merrill's services include: expert consulting, mapping, tagging, creating the instance document in XBRL software, validating to XBRL and SEC rules and guidelines and EDGAR filing.

Microsoft

<http://www.microsoft.com/msft/ic/>

Microsoft takes its XBRL-tagged financial statements and publishes them to "Investor Central" on the Microsoft corporate website. The information is transparent and easy to navigate. Motley Fool called it, "The most important shareholder initiative in a decade... ..Never before has the bar for transparency been set so high."

PricewaterhouseCoopers

www.pwc.com/xbrl

PricewaterhouseCoopers professionals provide clients with seamless integration of XBRL expertise within a wide range of services including process design, regulatory reporting solutions, business reporting, risk management, training and compliance services. PricewaterhouseCoopers also provides assurance on XBRL reports and taxonomy development assistance to public and private clients and market organizations.

PRONEXUS

http://www.pronexus.co.jp/home/ir_english/ir_english.html

PRONEXUS, Japan's leading financial printer, assists companies in Japan with their corporate disclosure needs and offers various IR services.

Since the start of mandatory XBRL filing in Japan, July 2008, more than half of the filer companies have been utilizing PRONEXUS WORKS, our web-based XBRL editor for submitting XBRL data.

Rivet Software

www.rivetsoftware.com

Rivet announces the release of CrossTag, a web hosted XBRL solution. CrossTag supports both financial companies and mutual fund filers.

Dragon Tag has been enhanced to support multiple taxonomies.

Rivet provides *xtaordinary* tagging and review services, enabling companies to create, view, analyze, and deliver XBRL solutions. .

R.R. Donnelley & Sons Company

www.rrdgc.com

RR Donnelley is the market leader in XBRL filings, having filed four times more XBRL documents than our nearest competitor. Our EZ Start full service solution reduces the time spent mapping and validating XBRL tags to under ten hours.

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Contact our XBRL experts at xbri@rrd.com or 800.424.9001 today.

Semansys Technologies

www.semansys.com

Semansys – leader in XBRL software applications – offers a unique set of solutions for software vendors and preparers. Semansys XBRL Reporter is the software industry favorite solution for digital reporting. Semansys XBRL Component is the XBRL engine that drives leading business applications. Semansys Enterprise Manager controls digital reporting in large corporations.

SimpleX Data Technologies

www.simplexdtech.com

SimpleX provides XBRL financial services to companies participating in the SEC's XBRL filing program. SimpleX services include gap analysis, determining the need for extension taxonomy, creating extensions and creating validated instance document using its proprietary **TagEzee™** application. SimpleX, also a SEC filing agent, provides a true one-stop XBRL preparation and submission service.

TagEzee™ and TagAudit™ which is XBRL 2.1 and US-GAAP taxonomy ready, accommodates mapping, XBRL standard changes and SEC directives. It's been developed for accountants in their environment, where client financials are treated as "Prepared by Client" and 100% unmodified. SimpleX solution is simple, easy, non-intrusive, accurate, cost-effective, and timely.

Standard Advantage

www.StandardAdvantage.com

Standard Advantage is a **consultancy that helps governments, software vendors, and professional services** companies to achieve the savings and flexibility available to them through commitments to technology standards. The CEO, Walter Hamscher, co-authored the XBRL specification and is a member of the XBRL International Executive Committee and Past Chair of XBRL International.

THEIA Partners

www.theia-partners.com

THEIA Partners is a consulting company with business and regulatory financial information expertise. THEIA helps banks, investment firms and financial departments to set up, maintain and improve their financial information supply chain at every stage: data production, analysis and communication. Our consultants have high skills in financial communication, risk analysis, financial markets and asset management, developed on operational and regulatory projects. THEIA Partners actively promotes XBRL as a powerful means to improve financial processes and data quality. Our consultants participated in the COREP and FINREP projects for banking groups in Europe, where XBRL is now a day-to-day reality. We developed XBRL training in France and Morocco. THEIA is also an active player of the dematerialization project of annual accounts for every company in France. contact@theia-partners.com

UBmatrix, Inc.

www.ubmatrix.com

UBmatrix, Inc. is the leading provider of XBRL-based information exchange solutions. Our software and services help global organizations create and validate submissions that comply with regulators such as the SEC in the US, CEBS and SBR. We also provide solutions for information collectors such as regulators and information hubs.

** XBRL International includes vendor provided update information from XBRL® members as a convenience to those interested in XBRL's development, progression, tools and services. 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

Organisation Name	Jurisdiction
3IBenelux/Umanis	XBRL Belgium
AB Svensk Upplysningstjänst	XBRL Sweden
ABI	XBRL Italy
ABZ Nederland B.V.	XBRL Netherlands
ABZ Reporting GmbH	XBRL Germany
Accenture	XBRL Spain
Accenture (Ireland)	XBRL Ireland
AccountView Business Software	XBRL Netherlands
ADDISON Software und Services GmbH	XBRL Germany
Adobe Systems	XBRL Netherlands
Adobe Systems Inc	XBRL United Kingdom
Adobe Systems Incorporated	XBRL United States
Agencia Tributaria	XBRL Spain
Agoria	XBRL Belgium
Aguilonius Consulting CVBA	XBRL Belgium
AIAF	XBRL Italy
AICPA	XBRL United States
ALB	XBRL France
Allocation Solutions	XBRL United States
ALTARES	XBRL France
American Financial Printing Inc.	XBRL United States
ANUBO XBRL GmbH & Co. KG	XBRL Germany
ANZ	XBRL Australia
APS	
Arenthals Grant Thornton Accountants en Adviseurs B.V.	XBRL Netherlands
Asoc. Española Contab. Admón Empresas (AECA)	XBRL Spain
Asseco	XBRL Poland
Association des Banques et Banquiers Luxembourg, a.s.b.l. - (ABBL)	XBRL Luxembourg
Association Luxembourgeoise des Fonds d'Investissements, a.s.b.l. - (ALFI)	XBRL Luxembourg
Associations des Compagnies d'Assurances, Luxembourg a.s.b.l. (ACA)	XBRL Luxembourg
Atos Consulting NV	XBRL Netherlands
ATOS ORIGIN	XBRL Spain
Audit New Zealand	

Australian Bureau of Statistics	XBRL Australia
Australian Prudential Regulation Authority	XBRL Australia
Australian Stock Exchange	XBRL Australia
Australian Taxation Office	XBRL Australia
Automated Filing Services Inc.	XBRL Canada
Azertia	XBRL Spain
Azsa&Co.	XBRL Japan
Balance	XBRL Netherlands
Banca d'Italia	XBRL Italy
Banco de España	XBRL Spain
Banco Popular	XBRL Spain
Banco Sabadell	XBRL Spain
Bank of Japan	XBRL Japan
Banking, Finance and Insurance Commission (BE)	XBRL Belgium
Banque Centrale du Luxembourg, Etablissement Public	XBRL Luxembourg
BANQUE DE FRANCE - COMMISSION BANCAIRE	XBRL France
BANQUE FERERALE DES BANQUES POPULAIRES	XBRL France
BANQUE PSA FINANCE	XBRL France
BASDA	XBRL United Kingdom
Bayerisches Landesamt für Steuern	XBRL Germany
Bazy i Systemy Bankowe	XBRL Poland
BBVA	XBRL Spain
BDO Kendalls	XBRL Australia
BDO Seidman	XBRL United States
BearingPoint	XBRL United States
Belastingdienst	XBRL Netherlands
Belgian Bankers' Association	XBRL Belgium
BENIT	XBRL Korea
BILANS SERVICE	XBRL France
Bisnode Editorial Deutschland GmbH	XBRL Germany
BNP-PARIBAS	XBRL France
Bonnier Informatics AB	XBRL Sweden
Booz Allen Hamilton	XBRL United States
Bowne Financial Communications	XBRL Canada
Broadridge Financial Solutions, Inc.	XBRL United States
Bundesanzeiger Verlagsgesellschaft mbH	XBRL Germany
Bundessteuerberaterkammer	XBRL Germany
BUSINESS OBJECTS - SAP	XBRL France

Business Reporting - Advisory Group	XBRL Poland	Companies House	XBRL United Kingdom
Business Trust Co., Ltd.	XBRL Japan	Companies Registration Office	XBRL Ireland
Business Wire	XBRL United States	CompSci Resources, LLC	XBRL United States
CAJA MADRID	XBRL Spain	Conceptware S.à r.l.	XBRL Luxembourg
Calvert Consulting Ltd.	XBRL United Kingdom	Conseil National de la Comptabilité	XBRL France
Canada Revenue Agency	XBRL Canada	Conseil Supérieur de l'Ordre des Experts-Comptables	XBRL France
Canadian Institute of Chartered Accountants	XBRL Canada	Consejo General de Colegios de Economistas de España	XBRL Spain
Capgemini España S.L.	XBRL Spain	Controllers Instituut	XBRL Netherlands
Capricorn Research	XBRL United States	CoreFiling	XBRL United States
CaseWare International, Inc.	XBRL Canada	Corefiling Ltd	XBRL United Kingdom
CaseWare Nederland	XBRL Netherlands	Coyote Reporting, LLC	XBRL United States
CBS	XBRL Netherlands	CPA Australia	XBRL Australia
CCC Consulting	XBRL Japan	Creative Solutions	XBRL United States
CCH Tax Compliance	XBRL United States	Credence Software Ltd	XBRL United Kingdom
CDS Innovations Inc.	XBRL Canada	CreditPointe, Inc.	XBRL United States
CECA	XBRL Spain	Creditsafe i Sverige AB	XBRL Sweden
CEGID	XBRL France	CT Corporation	XBRL United States
Central Statistics Office	XBRL Ireland	D&B (Dun and Bradstreet Corporation)	XBRL United States
Centric IT Solutions	XBRL Netherlands	Daiwa Institute of Reserch Ltd.	XBRL Japan
Certified General Accountant's Assn of Canada	XBRL Canada	Danmarks Statistik	XBRL Denmark
CETREL S.C.	XBRL Luxembourg	DATEV eG	XBRL Germany
CFA Institute	XBRL United States	DecisionSoft Ltd.	XBRL United Kingdom
Chato d'O	XBRL Netherlands	Deloitte	XBRL South Africa
City of Rye	XBRL United States	Deloitte	XBRL Denmark
Clarity Systems	XBRL United States	Deloitte	XBRL Australia
Clarity Systems, Ltd.	XBRL Canada	DELOITTE	XBRL France
CMA Canada	XBRL Canada	Deloitte	XBRL Sweden
CNW Group Ltd	XBRL Canada	Deloitte & Touche	XBRL United Kingdom
COFACE	XBRL France	Deloitte & Touche	XBRL United States
Coface Services Belgium	XBRL Belgium	Deloitte & Touche GmbH Wirtschaftsprüfungsgesellschaft	XBRL Germany
Cognos Incorporated	XBRL United States	Deloitte & Touche LLP	XBRL Canada
Colegio Registradores de España	XBRL Spain	Deloitte (Ireland)	XBRL Ireland
College Belastingadviseurs	XBRL Netherlands	Deloitte Consulting S.à r.l.	XBRL Luxembourg
Comisión Nacional Mercado Valores (CNMV)	XBRL Spain	Deloitte S.L.	XBRL Spain
Commissariat aux Assurances - (CAA)	XBRL Luxembourg	Deloitte.	
Commission de Surveillance du Secteur Financier, Etablissement Public - (CSSF)	XBRL Luxembourg	Deloitte.	XBRL Netherlands
Commission for Bookkeeping Standards (BE)	XBRL Belgium	Depository Trust & Clearing Corporation	XBRL United States
Compagnie Nationale des Commissaires aux Comptes	XBRL France	Dept of Treasury	XBRL Australia
		Deutsche Bank AG	XBRL Germany
		Deutsche Bundesbank	XBRL Germany

Deutsches Rechnungslegungs Standard Committee (DRSC) e.V.	XBRL Germany
DFCG	XBRL France
DIAMOND, Inc.	XBRL Japan
Diginotar BV	XBRL Netherlands
DIRECCIÓN GENERAL DE COORDINACIÓN FINANCIERA CON ENTIDADES LOCALES (Ministerio de Hacienda)	XBRL Spain
DIVA Corporation	XBRL Japan
DMR Consulting	XBRL Spain
Drake University	XBRL United States
Dun & Bradstreet (Australia) Pty Ltd	XBRL Australia
Dun & Bradstreet B.V.	XBRL Netherlands
Dun & Bradstreet NV	XBRL Belgium
Duthler Associates	XBRL Netherlands
DUZON DASS	XBRL Korea
DVFA GmbH	XBRL Germany
ECP.NL	XBRL Netherlands
EDGAR Filings Ltd	XBRL United States
EDGAR Online Inc.	XBRL United States
EDICOM	XBRL Spain
EDIFICAS	XBRL France
EDP Audit Pool	XBRL Netherlands
EIS-One	XBRL Australia
eProtea MSC HDN BHD	Developing Jurisdictions - Direct Participants
Erasmus Universiteit Amsterdam	XBRL Netherlands
eReport AB	XBRL Sweden
Erhvervs- og Selskabsstyrelsen	XBRL Denmark
Ernst & Young	XBRL Spain
Ernst & Young	XBRL Denmark
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For more information please contact:

Cheryl Neal, XBRL International

Phone: +1-618-263-4383

CherylNeal@xbrl.org

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