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United States
Securities and Exchange Commission
Washington, D.C. 20549

XBRL VOLUNTARY PROGRAM QUESTIONNAIRE

Instructions

Participants in the XBRL Voluntary Program that have used a standard U.S. GAAP taxonomy are asked to provide their views by responding to this questionnaire as soon as their experience under the voluntary program permits but, in any event, by **[   ]**, 200**[ ]**. Responses may be submitted electronically online at **[   ]**, by e-mail to xbrlprogram@sec.gov or by paper to Nancy M. Morris, Secretary, Securities and Exchange Commission, 100 F Street, NE, Washington, DC 20549-1090. All submissions should refer to the XBRL Voluntary Program Questionnaire. To help us process and review your responses more efficiently, please use only one method. If you would like assistance in responding to the questionnaire, please contact Brigitte Lippmann in the Division of Corporation Finance (lippmannb@sec.gov or 202-551-3713) or Jeffrey Naumann in the Office of the Chief Accountant (naumannj@sec.gov or 202-551-5352).

The Commission will use the information requested to learn about the voluntary program from the participant perspective. The Commission plans to use the information to help it assess the feasibility and desirability of using tagged data on a more widespread and, possibly, mandated basis in the future. In addition, the information may also be used by the Commission or its staff in connection with public analyses of the responses. **Responses to all parts of the questionnaire, regardless whether in question form, are voluntary and will not be kept confidential. Accordingly, participants should feel free to skip all or any parts of the questionnaire to which they prefer not to respond and should not send confidential or sensitive information.**

The Commission estimates that it will take up to four hours to respond to the questionnaire. Any member of the public may direct to the Commission any comments concerning the accuracy of this burden estimate and any suggestions for reducing this burden. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid control number. This collection of information has been reviewed by OMB in accordance with the clearance requirements of 44 U.S.C. §3507.

Questions for XBRL Voluntary Program Participants

I. Background Information (if any questions do not apply, please state so)
    A. Issuer name
    B. Address of principal executive offices
    C. CIK
    D. Point of contact
        1. Corporate Office
        2. Phone number
        3. E-mail address
    E. Most recently completed Fiscal Year End (FYE) date
    F. Type of filer at most recent FYE: large accelerated, accelerated, non-accelerated, registered investment company
    G. Foreign private issuer?
    H. Approximate number of shareholders at most recent FYE
    I. Market cap at most recent FYE
    J. Securities traded on: NYSE, AMEX, NASDAQ, regional exchanges, other
    K. Total assets (or net assets if filer is an investment company) at most recent FYE
    L. Total sales or revenues for most recent FY
    M. Total net income for most recent FY
    N. Name of the independent public accounting firm which audited your financial statements for most recent FYE. Identify any changes in accounting firms since that date.
    O. Approximate number of employees whose primary responsibility is to help prepare financial information for internal or external use

II. XBRL Data Creation and Submission Information
    A. Do you submit XBRL data on EDGAR directly or do you use a filing agent?
    B. Did you or your filing agent create the XBRL files?
    C. Which standard U.S. GAAP taxonomy did you use to prepare the XBRL data? If you used more than one, indicate the primary taxonomy used, as well as others used.
        1. Commercial & industrial
        2. Banking & savings institutions
        3. Insurance
        4. Investment management
    D. Did you use extensions to the standard U.S. GAAP taxonomy to create your financial statements in the XBRL format?
        1. If so, was the use of extensions extensive, moderate or minimal?
        2. Did you use one of the standard plug-ins (extension taxonomies), such as for MD&A or the auditor's report? If so, which one(s) did you use, and did you create additional extensions?

3. In what areas did you create extensions? For example, footnotes, MD&A, the auditor's report, detail to (or different) standard financial statement line items, etc.
4. If you used extension files, what type did you use? Schema, label, presentation, calculation, definition and/or reference?
5. Did you tag financial statement footnotes? If not, why not, and do you plan to tag footnotes in future submissions?

E. Do you currently map your accounting database with XBRL?
1. If so, how (manually or via software)?
2. Does your accounting package support XML/XBRL schemas?

F. What software did you use to create your financial statements in XBRL format?
1. To create the instance documents and linkbases?
2. To validate XBRL data?

G. What validation procedures did you perform to ensure that the financial data was properly tagged and/or transmitted?

H. Did your independent public accounting firm perform attestation procedures as to the XBRL data? If so, did that firm render an attestation report?

I. Do you believe adequate safeguards are currently in place at the company to ensure that the XBRL data is prepared and submitted to the Commission correctly?

III. Potential Benefits or Issues

A. Evaluate your ability to use the XBRL technology.
1. Overall, was it difficult or easy to create and transmit XBRL data? Did it become easier after the initial submission?
2. Were you able to use XBRL data for internal analysis? If so, did you or third parties develop the analysis software, and what types of analysis were you able to perform? If third parties developed the software, what software did you use?
3. Were you able to convert the XBRL information into a human readable financial statement presentation? If so, did you or third parties develop the software? If third parties developed the software, what software did you use?
4. Was sufficient software available and how easy was it to use?
5. What significant problems, if any, did you encounter?

B. What other benefits or issues, if any, have you seen from using XBRL or do you foresee if XBRL were an official filing format?
1. Were you or would you be able to free resources from manual reporting to do work that adds value to your business?
2. Were you or would you be able to lower the cost of producing information through automation?
3. Did or could XBRL help improve your internal or financial reporting processes? Did or could using XBRL help you streamline reporting or help solve or uncover issues?
4. Did or could tagging data assist your independent public accountants in their financial statement reviews or audits? If so, describe how.

     5. Do you see future benefits from using XBRL technology for internal managerial or internal financial reporting purposes? If so, describe them.

     6. Do you foresee uses for reporting with other federal or state regulators?

C. Do you believe that your investors or analysts would find XBRL data useful?

D. What changes, if any, would you like to see to the technology or software in order to make XBRL easier to use?

E. What analysis tools, if any, should be included on the Commission's website?

F. Do you plan to continue to submit XBRL data on EDGAR? Why or why not?

G. Why did you decide to participate in the voluntary program?

IV. Costs

A. Quantify the approximate cost for each of the following types of software that you used relating to XBRL.

    1. Software to create instance documents and other linkbases

    2. Validation software

    3. ERP or accounting database system change software

    4. Software to perform financial analysis of the XBRL data

    5. Software to convert the XBRL data into a human readable format

B. For each of your submissions of XBRL data –

    1. Identify the date of submission, the type of data submitted (e.g., financial statements) and the type and period of the form (e.g., Form 10-K, FYE 12/31/05) in which the data officially was filed.

    2. Quantify the approximate number of hours you spent internally (including training) in order to prepare, review and submit the XBRL data.

    3. Did you use a filing agent or software or other type of consultant and, if so, what was the type of consultant used, the nature of the consultant's services and the approximate cost?

    4. Did you use an independent public accountant and, if so, what was the nature of the accountant's service(s) and the approximate cost?

    5. Did you incur any other types of internal (such as labor or software) or external (such as attorney) costs or fees and, if so, identify and approximate them?

    6. Quantify the total approximate cost to submit XBRL data.

    7. Compare the total approximate cost and effort between submitting XBRL data and submitting data in the current official filing formats.

C. Identify and, to the extent feasible, quantify any other costs you believe would or might be incurred in connection with the use of XBRL data in submissions to the Commission including costs to others, such as investors and analysts, and compare these costs to those incurred in connection with similar use of data in current official filing formats.

V. Future XBRL Development and Use
- **A.** Standard Taxonomies and Extensions
  - **1.** What procedures should be designed and implemented to ensure that taxonomies are accurate and complete and remain so?
  - **2.** Do extensions benefit or hinder the ability to use XBRL?
- **B.** Attestation/Validation
  - **1.** Should companies have internal controls to ensure that the correct taxonomy is being used and that items are being properly tagged?
  - **2.** What role should the independent public accountants have?
  - **3.** Should independent public accountants and/or filers provide certifications as to the accuracy of the tagged data?
  - **4.** What validation tests should the Commission perform on tagged data?
- **C.** Is there anything that would provide you with an additional incentive to use XBRL?
- **D.** Replacing HTML with the XBRL Format for Official EDGAR Filings
  - 1. If XBRL were available as an alternative official filing format on the EDGAR system, would you choose to report in this format? If no, please explain why.
  - 2. If XBRL were available as an alternative official filing format, would you be more likely to choose this format if only the face of the financial statements (i.e., excluding the related footnotes) were required in XBRL format and the footnotes and other report sections would continue to be filed in the current HTML format?
- **E.** What advice would you give to another company considering participation in the XBRL process?
- **F.** Based on your experience to date, do you think it would be advisable for the Commission to continue to explore the feasibility and desirability of the use of interactive data on a more widespread and, possibly, mandated basis? What effects on the quality and usefulness of disclosure for investors, analysts and other users would you expect to result from increased reliance on interactive data in the EDGAR system?

VI. Please elaborate on any of your responses above and include any other comments or suggestions you may have with respect to XBRL. May we contact you to follow up on your responses to this questionnaire?