



XBRL Requirements Become Effective for All U.S. Public Companies June 15, 2011

On January 30, 2009, the Securities Exchange Commission (SEC) issued a final rule requiring public companies to file a new exhibit to their SEC filings reproducing financial statements, schedules and footnotes in a data-tagged interactive format known as eXtensible Business Reporting Language (XBRL). These requirements took effect on June 15, 2009 for accelerated filers with a worldwide public common equity float above \$5 billion, and June 15, 2010 for all other large accelerated filers. The XBRL rules will take effect for all remaining U.S. public companies beginning with the first fiscal period ending on or after June 15, 2011. We first reported this development in an e-communication in May 2009 that may be accessed by [clicking here](#).



Remember that these legal principles may change and vary widely in their application to specific factual circumstances. You should consult with counsel about your individual circumstances. For further information regarding these issues, contact:

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