

# U.S. GAAP Taxonomy Simplification Initiative

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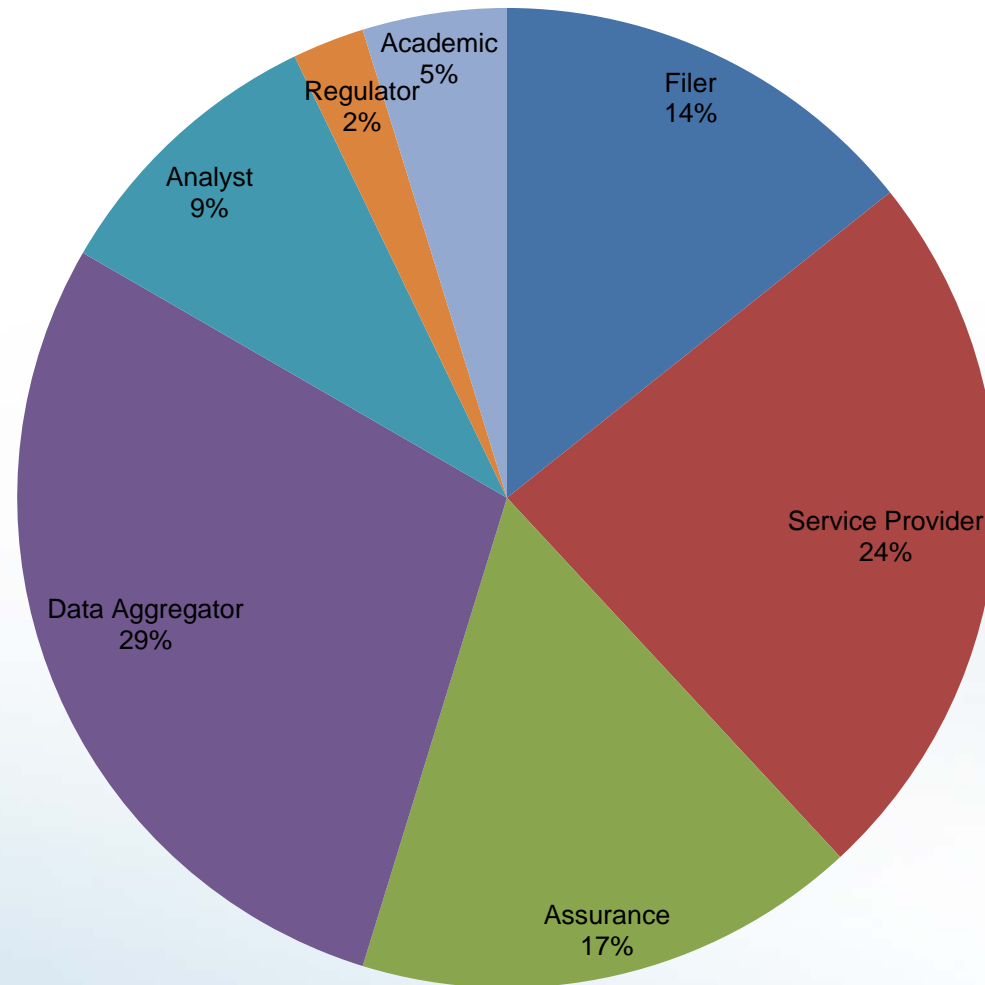
# Taxonomy Simplification Topics

- Creation and User Feedback From Surveys
- Simplification Recommendations
- Considering Deprecation of Low Use Elements

# U.S. GAAP Taxonomy Simplification Initiative

- Why –
  - Constituent feedback on Taxonomy complexity
- How –
  - Qualitative interviews with constituent cross-section
  - Summarize initial findings
  - Identify next steps
    - Conduct research as needed
    - Conduct quantifying survey if needed
  - Make recommendations
- When –
  - Expect preliminary report in Q4 2014
  - Implementation will encompass multiple Taxonomy Updates

# Interview Distribution



# Creation Key Feedback

## Taxonomy Navigation Concerns

- Taxonomy is large
- Overall taxonomy structure is not apparent
- Can be hard to find the 'correct' element
- Many elements are very similar
- Industry and disclosure templates would help
- Viewing tools are not providing necessary filters or other mechanisms to easily find the appropriate element

# Creation Key Feedback

Inconsistent modeling across the Taxonomy

Examples:

- “Range Axis” to tag several minimum and maximum requirements while Line items exist that contain the same “Range: Minimum-Maximum attribute”
  - Traditional Life, Interest Rate, Low End
  - Traditional Life, Interest Rate, High End

# Creation Key Feedback

## Inconsistent modeling across the Taxonomy

### Examples:

- “Roll Forwards” modeled from an income statement perspective while others are modeled from a balance sheet perspective
  - Translation adjustments which are modeled from different perspectives for two different roll forwards
    - FiniteLivedIntangibleAssetsTranslationAdjustments (debit) - Amount of increase (decrease) to assets, excluding financial assets and goodwill, lacking physical substance with a finite life for foreign currency translation adjustments.
    - DefinedBenefitPlanForeignCurrencyExchangeRateChangesBenefitObligation (credit) - Amount of gain (loss) from foreign currency exchange rate changes for benefit obligation for plans of a foreign operation whose functional currency is not the reporting currency.



# Creation Key Feedback

## Multiple ways to tag the same facts

- Between statements and disclosures
  - Line items preferred in statements, example
    - Land
  - Dimensions 'generally' preferred in disclosures, example
    - “Property, Plant and Equipment, Net”, dimensionally qualified with “Property, Plant and Equipment, Type [Axis]” and “Land [Member]”
- Disclosure to Disclosure (OCI)
- Statement to Statement (SHE and BS)



## Other Creation Feedback

- Dimensions can be challenging
- More implementation guidance but ...
  - Multiple sources of guidance are a challenge
- More metadata to improve software usability

# User Key Feedback

- Data quality
  - Inconsistent modeling across the taxonomy\*
  - Multiple ways of tagging the same facts\*
  - Diversity of views on granularity\*
    - Some want more and some want less
    - Potential to be better with increased granularity, but the switching cost is high
    - Only include choices when they provide meaningful differences
  - Extension management
  - Validation mechanism to determine that the data is correct
- Tag earnings release
- Inline XBRL for tracing back to 'source' for validation and as a service

\*Controllable

# Simplification Recommendations for Consideration (Controllable)

- Deprecate low use elements
- Eliminate inconsistent modeling
  - Alternatively provide context sensitive guidance in the Taxonomy that indicates appropriate use
- Eliminate multiple ways of tagging the same facts
  - Alternatively provide context sensitive guidance in the Taxonomy that indicates appropriate use
  - Consider using the definition linkbase to indicate equivalency
- Build reference model to support consistent model
- Establish project to reorganize Taxonomy to improve navigation and use by service providers
- Continue publishing guidance
- Consider using “rules” to constrain element use

# Simplification Recommendations for Consideration (Not Controllable)

- Extension Management
  - Consider requiring an explicit linkage between extension elements and an appropriate base taxonomy element
- Consider requiring the use of fundamental concept elements for a consistent hierarchy and structural anchor (illustrative):
  - Assets, Current
  - Assets
  - Liabilities
  - Liabilities, Current
  - Liabilities and Equity
  - Stockholders' Equity Attributable to Parent
  - Revenues
  - Net Income (Loss) Available to Common Stockholders, Basic
  - .....

## Low Use Element “Headlines”

- **31%** of elements available for “tagging” in the proposed 2015 Taxonomy Update have been used zero (0) to five (5) times during the 2013 10-K filing season
  - 85% were created in the 2008-11 Taxonomy Updates
  - 27% are string and monetary data types
  - 13% have been used zero (0) times

## Key Assumptions / Adjustments

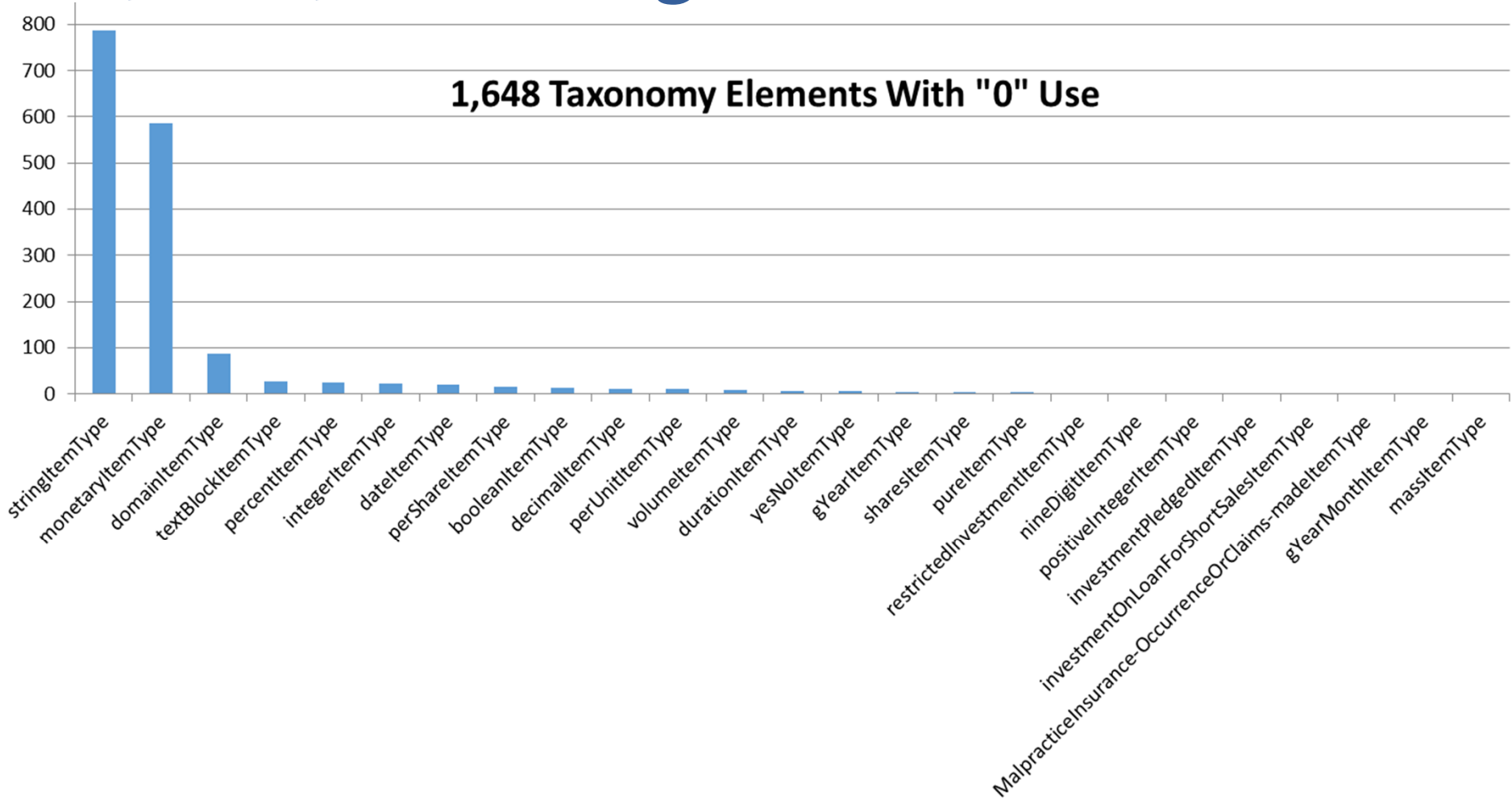
- Focus is on elements available for “tagging,” so excluded
  - Abstracts but not domainItemTypes
  - Deprecated elements through 2015 DRAFT
  - DomainItemTypes identified as [Domain]
  - “Period Increase (Decrease)” elements as used in roll forwards
- Approximately 12,500 elements available for “tagging” in the 2015 DRAFT after adjustments for items listed above
- Limited to 2013 10-K filing season. Excluded elements subsequently deprecated or deleted
- Scoped data to zero (0) to five (5) use

# Low Use Element Options

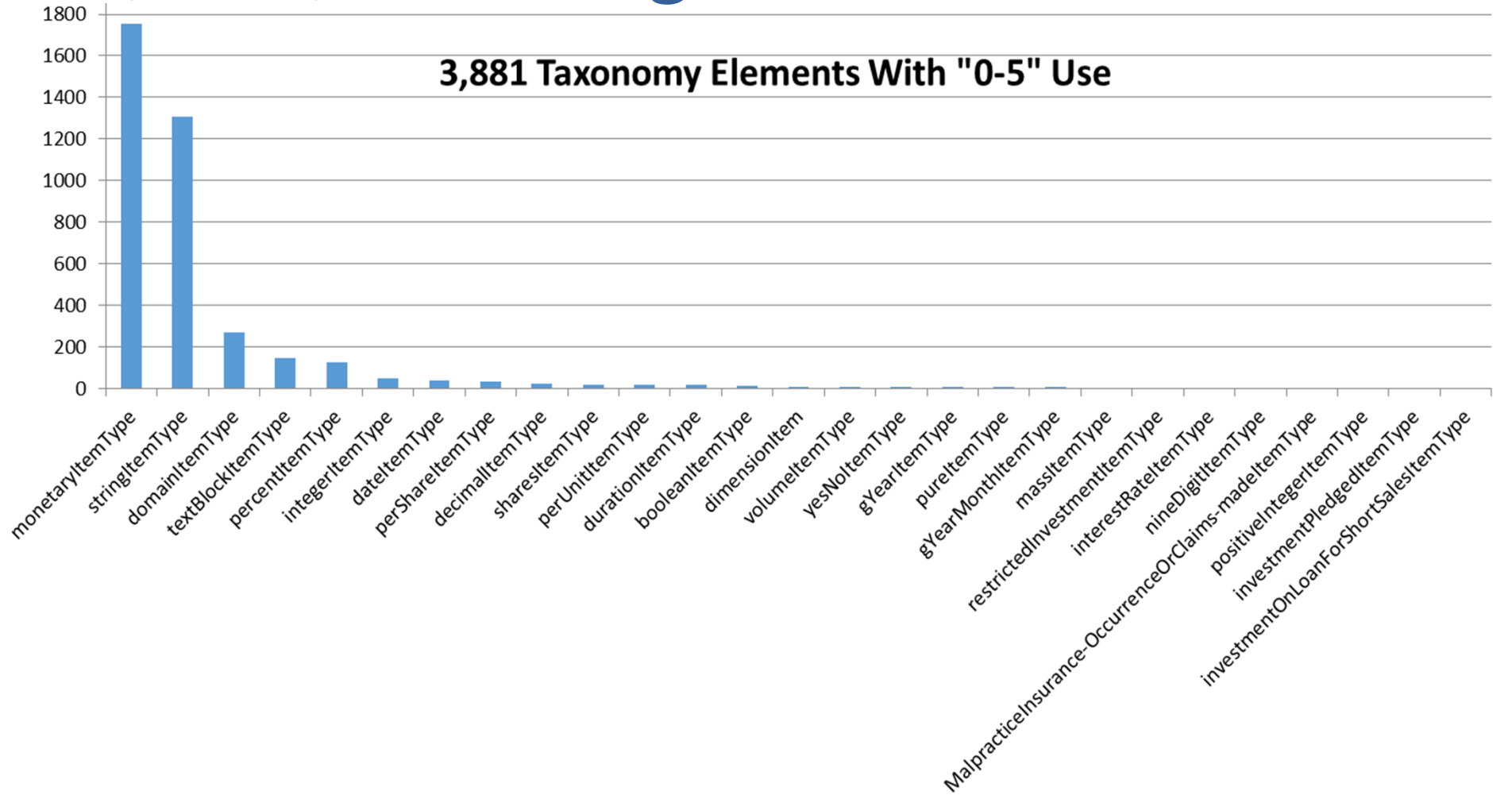
1. Leave as is
2. Deprecate all elements used five (5) times or less
3. Deprecate the zero (0) use elements from 2011 and earlier taxonomies
4. Isolate “Future Deprecate” elements into a separate relationship group for the 2015 Taxonomy
  - Include change label with clarification note and solicit feedback in 2015
  - After considering feedback, deprecate with the 2016 Taxonomy
5. Consider two-step approach
  - What we can get done for 2015 Taxonomy, i.e., zero (0) use
  - Elements requiring more research for 2016 Taxonomy



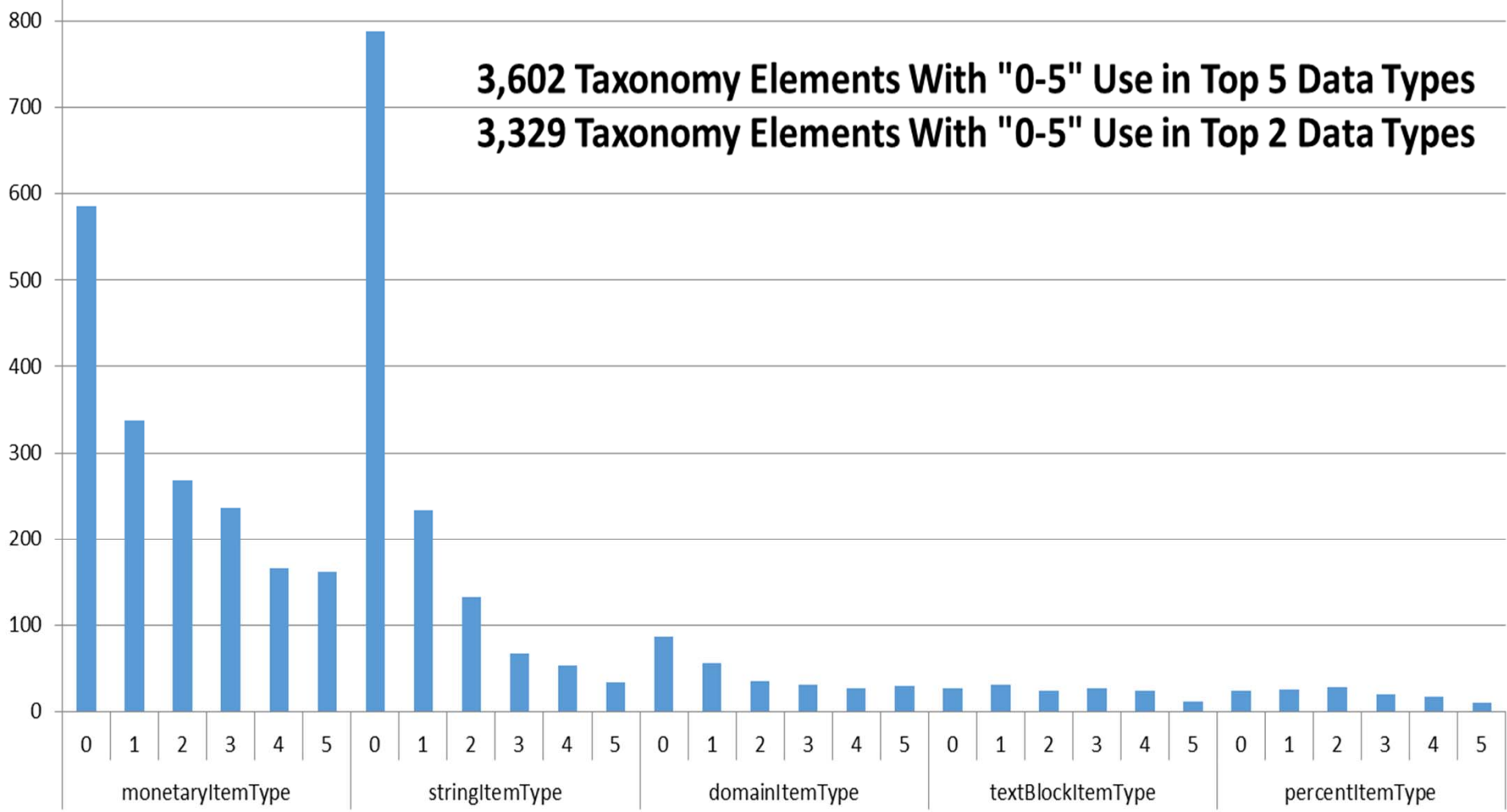
# Elements by Data Types Not Used In 12/31/2013 10-K Filings



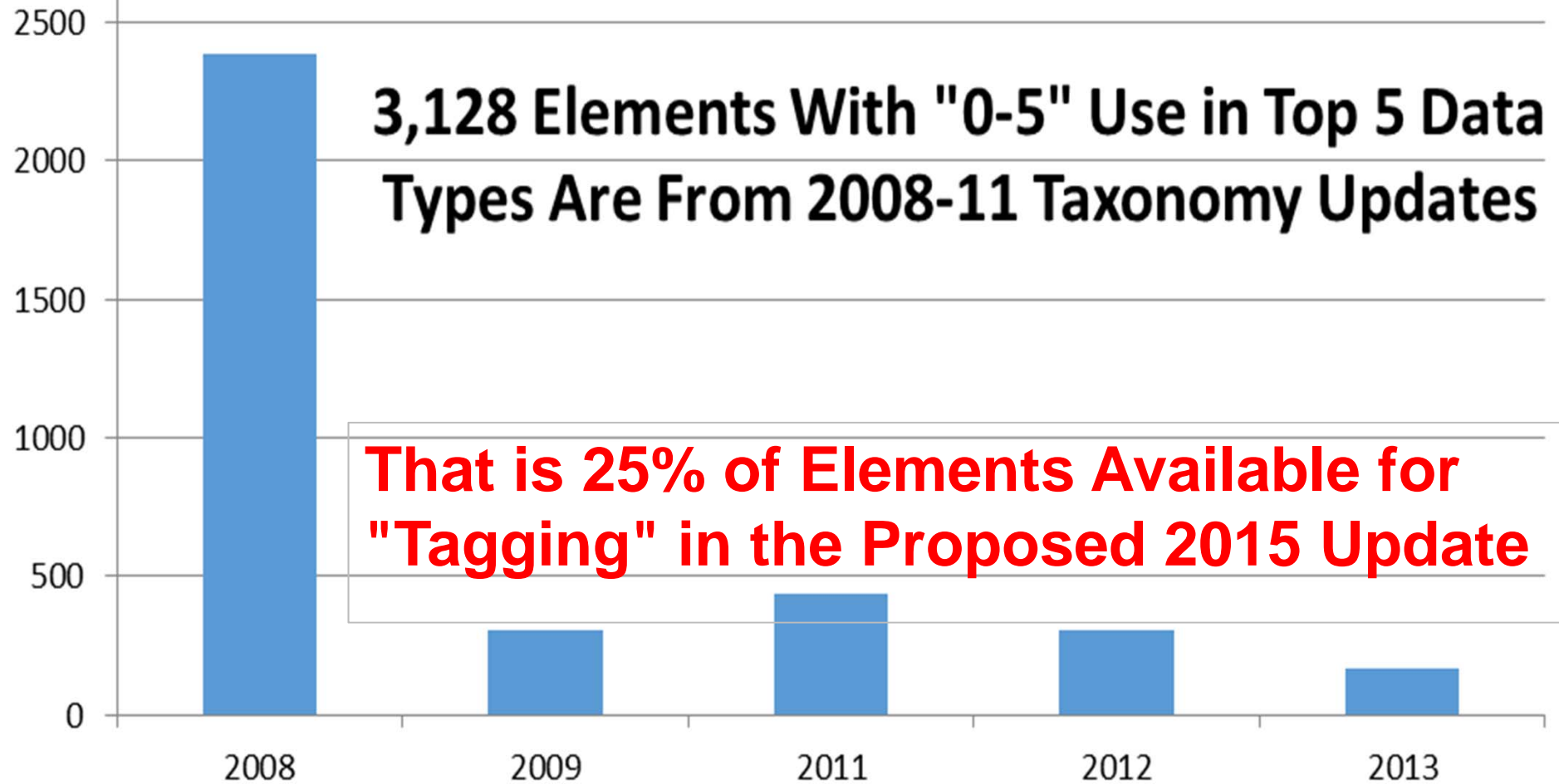
# Elements by Data Types Not Used In 12/31/2013 10-K Filings



# Elements by Data Types Not Used In 12/31/2013 10-K Filings



# Elements by Data Types Not Used In 12/31/2013 10-K Filings



# Observations

- Unused/seldom used elements tend to be grouped around disclosure areas—not one-offs spread throughout the taxonomy
- Certain GAAP references have a loose connection to the concept the element represents
- Most of the unused elements relate back to the 2011 and earlier versions of the taxonomy
- Unused elements tend to be very specific

# monetaryItemType Elements

- 1,753 monetaryItemType elements on the list:
  - 585 have no usage (385 have references):
    - 368 are from 2009 and earlier
    - 61 are from 2011
  - 337 have been used once (258 have references):
    - 234 are from 2009 and earlier
    - 43 are from 2011

# monetaryItemType example 1

| Labels         |   |
|----------------|---|
| Type           | Lang Label  |
| Standard Label | en-US Fractionation Revenue   |
| Documentation  | en-US Revenue from fractionation, the process of distilling mixtures into their constituent parts using carefully controlled temperature and pressure to cause vaporization of the components. Fractionation is used to separate raw natural gas, which may have many impurities, into methane (what is sold to customers as "natural gas") and by-products such as ethane, propane and butane. |

| References                   |   |
|------------------------------|---|
| Type                         | Reference   |
| Presentation Reference       | Publisher FASB  |
|                              | Name Accounting Standards Codification  |
|                              | Topic 932   |
|                              | SubTopic 235  |
|                              | Section 50  |
|                              | Paragraph 24  |
| URI                          | <a href="http://asc.fasb.org/extlink&amp;oid=8451039&amp;loc=d3e62246-109447">http://asc.fasb.org/extlink&amp;oid=8451039&amp;loc=d3e62246-109447</a>   |
| Presentation Reference       | Publisher FASB  |
|                              | Name Accounting Standards Codification  |
|                              | Topic 225   |
|                              | SubTopic 10   |
|                              | Section S99   |
|                              | Paragraph 2   |
| Subparagraph (SX 210.5-03.1) |   |
| URI                          | <a href="http://asc.fasb.org/extlink&amp;oid=26872669&amp;loc=d3e20235-122688">http://asc.fasb.org/extlink&amp;oid=26872669&amp;loc=d3e20235-122688</a> |
| Presentation Reference       | Publisher FASB  |
|                              | Name Accounting Standards Codification  |
|                              | Topic 932   |
|                              | SubTopic 235  |
|                              | Section 50  |
|                              | Paragraph 23  |
| Subparagraph (a)             |   |
| URI                          | <a href="http://asc.fasb.org/extlink&amp;oid=8451039&amp;loc=d3e62136-109447">http://asc.fasb.org/extlink&amp;oid=8451039&amp;loc=d3e62136-109447</a>   |

| Properties         |   |
|--------------------|---|
| Property           | Value   |
| Name               | FractionationRevenue  |
| Namespace          | <a href="http://fasb.org/us-gaap/2014-01-31">http://fasb.org/us-gaap/2014-01-31</a> |
| Data Type          | xbri:monetaryItemType   |
| XBRL Type          | monetaryItemType  |
| Substitution Group | xbri:item   |
| Period Type        | duration  |
| Abstract           | false   |



## monetaryItemType example 2

| Labels         |       |  |
|----------------|-------|--|
| Type           | Lang  | Label  |
| Standard Label | en-US | Extraordinary Item, Fourth Quarter   |
| Documentation  | en-US | Extraordinary items recognized in the fourth quarter in the absence of either a fourth-quarter report or disclosure in the annual report for the fourth quarter. |

| References             |   |                                   |
|------------------------|---|-----------------------------------|
| Type                   | Reference   |                                   |
| Presentation Reference | Publisher   | FASB                              |
|                        | Name  | Accounting Standards Codification |
|                        | Topic   | 270                               |
|                        | SubTopic  | 10                                |
|                        | Section   | 50                                |
|                        | Paragraph   | 2                                 |
| URI                    | <a href="http://asc.fasb.org/extlink&amp;oid=35737889&amp;loc=d3e1570108306">http://asc.fasb.org/extlink&amp;oid=35737889&amp;loc=d3e1570108306</a> |                                   |

| Properties         |   |
|--------------------|---|
| Property           | Value   |
| Name               | ExtraordinaryItemFourthQuarter  |
| Namespace          | <a href="http://fasb.org/us-gaap/2014-01-31">http://fasb.org/us-gaap/2014-01-31</a> |
| Data Type          | xbri:monetaryItemType   |
| XBRL Type          | monetaryItemType  |
| Substitution Group | xbri:item   |
| Period Type        | duration  |
| Abstract           | false   |
| Nilable            | true  |
| Balance            | credit  |

**270-10-50-2** If interim financial data and disclosures are not separately reported for the fourth quarter, users of the interim financial information often make inferences about that quarter by subtracting data based on the third quarter interim report from the annual results. In the absence of a separate fourth quarter report or disclosure of the results (as outlined in the preceding paragraph) for that quarter in the annual report, disposals of components of an entity and extraordinary, unusual, or infrequently occurring items recognized in the fourth quarter, as well as the aggregate effect of year-end adjustments that are material to the results of that quarter (see paragraphs [270-10-05-2](#) and [270-10-45-10](#)) shall be disclosed in the annual report in a note to the annual financial statements. If a **publicly traded company** that regularly reports interim information makes an accounting change during the fourth quarter of its fiscal year and does not report the data specified by the preceding paragraph in a separate fourth quarter report or in its annual report, the disclosures about the effect of the accounting change on interim periods that are required by paragraphs [270-10-45-12 through 45-14](#) or by paragraph [250-10-45-15](#), as appropriate, shall be made in a note to the annual financial statements for the fiscal year in which the change is made.

# monetaryItemType Examples – No References

| Labels         |   |
|----------------|---|
| Type           | Lang Label  |
| Standard Label | en-US Order Flow Fees   |
| Documentation  | en-US The amount of expense in the period for the cost of other broker-dealers' executions of orders. |

| References                                 |  |
|--|--|
| This concept does not have any references. |  |

| Properties         |                                    |
|--------------------|------------------------------------|
| Property           | Value                              |
| Name               | OrderFlowFees                      |
| Namespace          | http://fasb.org/us-gaap/2014-01-31 |
| Data Type          | xbri:monetaryItemType              |
| XBRL Type          | monetaryItemType                   |
| Substitution Group | xbri:item                          |
| Period Type        | duration                           |
| Abstract           | false                              |
| Nilable            | true                               |
| Balance            | debit                              |

| Labels         |   |
|----------------|---|
| Type           | Lang Label  |
| Standard Label | en-US Available-for-sale Securities, Gross Gains (Losses), Derivatives  |
| Documentation  | en-US This item represents, as of the balance sheet date; the difference between the gross gains and losses in accumulated other comprehensive income, a separate component of shareholders' equity, for any derivatives that hedged the forecasted acquisition of available-for-sale securities. |
| Total Label    | en-US Available-for-sale Securities, Gross Gains (Losses), Derivatives, Total   |

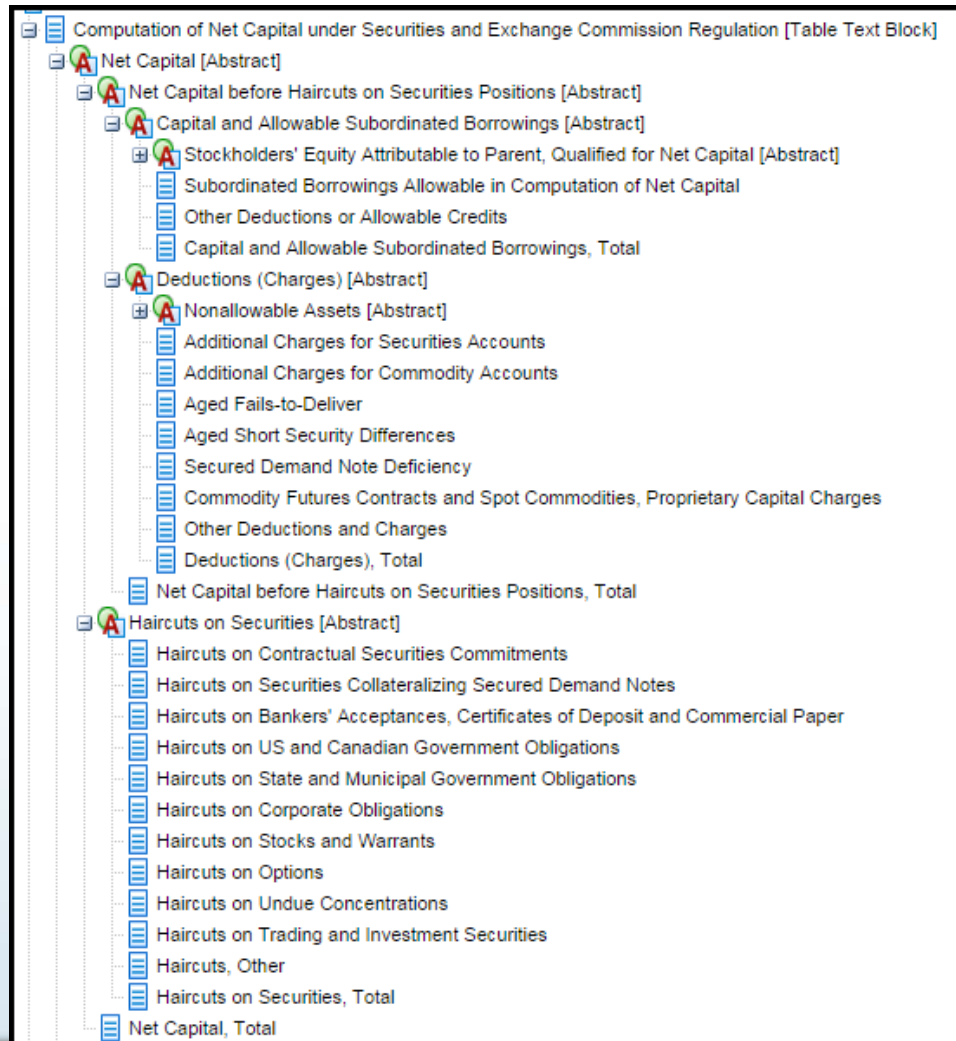
  

| References                                 |  |
|--|--|
| This concept does not have any references. |  |

| Properties         |  |
|--------------------|--|
| Property           | Value  |
| Name               | AvailableForSaleSecuritiesGrossGainsLossesNetDerivatives |
| Namespace          | http://fasb.org/us-gaap/2014-01-31                       |
| Data Type          | xbri:monetaryItemType                                    |
| XBRL Type          | monetaryItemType   |
| Substitution Group | xbri:item  |
| Period Type        | duration   |
| Abstract           | false  |
| Nilable            | true   |
| Balance            | credit   |

# Computation of Net Capital



# Two Ways to Tag

|         |   |
|---------|---|
| [-] A   | Certain Loans Acquired in Transfer Accounted for as Held-to-maturity Debt Securities, Accretable Yield Movement Schedule [Roll Forward]                 |
| [+] [-] | Certain Loans Acquired in Transfer Accounted for as Held-to-maturity Debt Securities, Accretable Yield, Beginning Balance                               |
| [+] [-] | Certain Loans Acquired in Transfer Accounted for as Held-to-maturity Debt Securities, Accretable Yield, Additions                                       |
| [+] [-] | Certain Loans Acquired in Transfer Accounted for as Held-to-maturity Debt Securities, Accretable Yield, Accretion                                       |
| [+] [-] | Certain Loans Acquired in Transfer Accounted for as Held-to-maturity Debt Securities, Accretable Yield, Reclassifications from Nonaccretable Difference |
| [+] [-] | Certain Loans Acquired in Transfer Accounted for as Held-to-maturity Debt Securities, Accretable Yield, Reclassifications to Nonaccretable Difference   |
| [+] [-] | Certain Loans Acquired in Transfer Accounted for as Held-to-maturity Debt Securities, Accretable Yield, Disposals of Loans                              |
| [+] [-] | Certain Loans Acquired in Transfer Accounted for as Held-to-maturity Debt Securities, Accretable Yield, Period Increase (Decrease), Total               |
| [+] [-] | Certain Loans Acquired in Transfer Accounted for as Held-to-maturity Debt Securities, Accretable Yield, Ending Balance                                  |

|         |  |
|---------|--|
| [-] A   | Certain Loans Acquired in Transfer Accounted for as Debt Securities, Accretable Yield Movement Schedule [Roll Forward]                 |
| [+] [-] | Certain Loans Acquired in Transfer Accounted for as Debt Securities, Accretable Yield, Beginning Balance                               |
| [+] [-] | Certain Loans Acquired in Transfer Accounted for as Debt Securities, Accretable Yield, Additions                                       |
| [+] [-] | Certain Loans Acquired in Transfer Accounted for as Debt Securities, Accretable Yield, Accretion                                       |
| [+] [-] | Certain Loans Acquired in Transfer Accounted for as Debt Securities, Accretable Yield, Reclassifications from Nonaccretable Difference |
| [+] [-] | Certain Loans Acquired in Transfer Accounted for as Debt Securities, Accretable Yield, Reclassifications to Nonaccretable Difference   |
| [+] [-] | Certain Loans Acquired in Transfer Accounted for as Debt Securities, Accretable Yield, Disposals of Loans                              |
| [+] [-] | Certain Loans Acquired in Transfer Accounted for as Debt Securities, Accretable Yield, Period Increase (Decrease), Total               |
| [+] [-] | Certain Loans Acquired in Transfer Accounted for as Debt Securities, Accretable Yield, Ending Balance                                  |

# Trading Activity Gain (Loss)

- 815-10-50-4F(a)

Screenshot of a financial reporting system showing a hierarchy of items. The items are:

- Schedule of Derivative Instruments Included in Trading Activities [Table Text Block]
- Trading Activities, Gain and Losses, by Type, by Income Statement Location [Table]
  - Trading Activity [Axis]
  - Income Statement Location [Axis]
  - Other Comprehensive Income Location [Axis]
  - Trading Activity, Gains and Losses, Net [Line Items]
    - Trading Activity, Gain
    - Trading Activity, Loss
    - Trading Gain (Loss), Total



# Used One Time

| Labels         |       |   |
|----------------|-------|---|
| Type           | Lang  | Label   |
| Standard Label | en-US | Pump Taxes  |
| Documentation  | en-US | Pump tax, commonly known as a Replenishment assessment. A charge on each acre-foot of groundwater extracted from the basin. Income from the pump taxes finances the replenishment of the basin and projects for water recycling and water quality improvements. |

| References             |   |                                   |
|------------------------|---|-----------------------------------|
| Type                   | Reference   |                                   |
| Presentation Reference | Publisher   | FASB                              |
|                        | Name  | Accounting Standards Codification |
|                        | Topic   | 225                               |
|                        | SubTopic  | 10                                |
|                        | Section   | S99                               |
|                        | Paragraph   | 2                                 |
|                        | Subparagraph  | (SX 210.5-03.4)                   |
| URI                    | <a href="http://asc.fasb.org/extlink&amp;oid=26872669&amp;loc=d3e20235-122688">http://asc.fasb.org/extlink&amp;oid=26872669&amp;loc=d3e20235-122688</a> |                                   |

| Properties         |                                    |
|--------------------|------------------------------------|
| Property           | Value                              |
| Name               | PumpTaxes                          |
| Namespace          | http://fasb.org/us-gaap/2014-01-31 |
| Data Type          | xbri:monetaryItemType              |
| XBRL Type          | monetaryItemType                   |
| Substitution Group | xbri:item                          |
| Period Type        | duration                           |
| Abstract           | false                              |
| Nillable           | true                               |
| Balance            | debit                              |

| CALIFORNIA WATER SERVICE GROUP    |  |
|-----------------------------------|--|
| Consolidated Statements of Income |  |
|                                   | For the Year<br>2013<br>(In thousands) |
| Operating revenue                 | \$ 584,103                             |
| Operating expenses:               |  |
| Operations:                       |  |
| Purchased water                   | 183,046                                |
| Purchased power                   | 32,220                                 |
| Pump taxes                        | 10,795                                 |

# Used One Time

| Labels         |       |  |
|----------------|-------|--|
| Type           | Lang  | Label  |
| Standard Label | en-US | Airline Related Inventory, Gross   |
| Documentation  | en-US | Gross amount, as of the balance sheet date, of merchandise, goods, commodities, or supplies to be used in air transport of passengers and freight. |
| Total Label    | en-US | Airline Related Inventory, Gross, Total  |

| References             |              |   |
|------------------------|--------------|---|
| Type                   | Reference    |   |
| Presentation Reference | Publisher    | FASB  |
|                        | Name         | Accounting Standards Codification   |
|                        | Topic        | 210   |
|                        | SubTopic     | 10  |
|                        | Section      | S99   |
|                        | Paragraph    | 1   |
| Presentation Reference | Subparagraph | (SX 210.5-02.6(a))  |
|                        | URI          | <a href="http://asc.fasb.org/extlink&amp;oid=6877327&amp;loc=d3e13212-122682">http://asc.fasb.org/extlink&amp;oid=6877327&amp;loc=d3e13212-122682</a> |
|                        | Publisher    | SEC   |
|                        | Name         | Regulation S-X (SX)   |
|                        | Number       | 210   |
|                        | Section      | 02  |
| Presentation Reference | Paragraph    | 6   |
|                        | Subparagraph | a   |
|                        | Article      | 5   |

| Properties         |                                    |
|--------------------|------------------------------------|
| Property           | Value                              |
| Name               | AirlineRelatedInventory            |
| Namespace          | http://fasb.org/us-gaap/2014-01-31 |
| Data Type          | xbrl:monetaryItemType              |
| XBRL Type          | monetaryItemType                   |
| Substitution Group | xbrl:item                          |
| Period Type        | instant                            |
| Abstract           | false                              |
| Nillable           | true                               |
| Balance            | debit                              |

| Southwest Airlines Co.<br>Consolidated Balance Sheet<br>(in millions, except share data) |    |              |
|--|----|--------------|
| December 31, 2013  |    |              |
| <b>ASSETS</b>  |    |              |
| Current assets:  |    |              |
| Cash and cash equivalents  | \$ | 1,355        |
| Short-term investments   |    | 1,797        |
| Accounts and other receivables   |    | 419          |
| Inventories of parts and supplies, at cost   |    | 467          |
| Deferred income taxes  |    | 168          |
| Prepaid expenses and other current assets  |    | 250          |
| <b>Total current assets</b>  |    | <b>4,456</b> |



# Unused Cash Flow Elements

- Not Quantified:
  - IncreaseDecreaseInCoalInventories
  - IncreaseDecreaseInOverEnergyRecovery
  - IncreaseDecreaseInSpotCommodities
  - IncreaseDecreaseInTimeDepositsForeign
  - IncreaseDecreaseInExploitationLiabilities
  - IncreaseDecreaseInSpotCommodities
  - StormDamageProvision
  - PaymentsForDemandSideManagementProgram
  - ProceedsFromDelayedTaxExemptExchange
  - AdjustmentPlantCapacity

# Unused/Seldom Used Roll Forwards

- [-] A Retail Land Sales, Estimated Cost of Major Improvements [Abstract]
  - [-] Retail Land Sales, Estimated Cost of Major Improvements, First Year
  - [-] Retail Land Sales, Estimated Cost of Major Improvements, Second Year
  - [-] Retail Land Sales, Estimated Cost of Major Improvements, Third Year
  - [-] Retail Land Sales, Estimated Cost of Major Improvements, Fourth Year
  - [-] Retail Land Sales, Estimated Cost of Major Improvements, Fifth Year
  - [-] Retail Land Sales, Estimated Cost of Major Improvements, Total

- [-] A Retention Payable, Fiscal Year Maturity [Abstract]
  - [-] Retention Payable, Due in Next Twelve Months
  - [-] A Retention Payable, Due after One Year [Abstract]
    - [-] Retention Payable, Due in Year Two
    - [-] Retention Payable Due in Year Three
    - [-] Retention Payable, Due in Year Four
    - [-] Retention Payable, Due in Year Five
    - [-] Retention Payable, Due after Year Five
    - [-] Retention Payable, Due after One Year, Total
  - [-] Retention Payable, Total

- [-] A Time Sharing Transactions, Aggregate Maturities of Notes Receivable, Gross [Abstract]
  - [-] Time Sharing Transactions, Maturities of Notes Receivable, Year One
  - [-] Time Sharing Transactions, Maturities of Notes Receivable, Year Two
  - [-] Time Sharing Transactions, Maturities of Notes Receivable, Year Three
  - [-] Time Sharing Transactions, Maturities of Notes Receivable, Year Four
  - [-] Time Sharing Transactions, Maturities of Notes Receivable, Year Five
  - [-] Time Sharing Transactions, Maturities of Notes Receivable, Future Years
  - [-] Time Sharing Transactions, Aggregate Maturities of Notes Receivable, Gross, Total

# stringItemType Elements

- 1,308 stringItemType elements on the list:
  - 788 have no usage (687 have references):
    - 671 are from 2009 and earlier
    - 79 are from 2011
  - 233 have been used once (211 have references):
    - 192 are from 2009 and earlier
    - 30 are from 2011

# stringItemType Example 1

| Labels         |       |  |
|----------------|-------|--|
| Type           | Lang  | Label  |
| Standard Label | en-US | Changes in Franchises  |
| Documentation  | en-US | Significant changes in franchisor-owned outlets or franchised outlets during the period, including (a) franchises sold, (b) franchises purchased during the period, (c) franchised outlets in operation, and (d) franchisor-owned outlets in operation is disclosed. |

| References             |           |   |
|------------------------|-----------|---|
| Type                   | Reference |   |
| Presentation Reference | Publisher | FASB  |
|                        | Name      | Accounting Standards Codification   |
|                        | Topic     | 952   |
|                        | SubTopic  | 605   |
|                        | Section   | 50  |
|                        | Paragraph | 3   |
|                        | URI       | <a href="http://asc.fasb.org/extlink&amp;oid=6490825&amp;loc=d3e68639-108044">http://asc.fasb.org/extlink&amp;oid=6490825&amp;loc=d3e68639-108044</a> |

| Properties         |   |
|--------------------|---|
| Property           | Value   |
| Name               | ChangesInFranchises   |
| Namespace          | <a href="http://fasb.org/us-gaap/2014-01-31">http://fasb.org/us-gaap/2014-01-31</a> |
| Data Type          | xbri:stringItemType   |
| XBRL Type          | stringItemType  |
| Substitution Group | xbri:item   |
| Period Type        | duration  |
| Abstract           | false   |
| Nilable            | true  |

**952-605-50-3** If there are significant changes in **franchisor**-owned outlets or franchised outlets during the period, the number of the following shall be disclosed:

- a. Franchises sold
- b. Franchises purchased during the period
- c. Franchised outlets in operation
- d. Franchisor-owned outlets in operation.

# stringItemType Example 2

| Labels            |       |   |
|-------------------|-------|---|
| Type              | Lang  | Label   |
| Standard Label    | en-US | Credit Derivative, Internal Grouping Parameter  |
| Documentation     | en-US | Description of how internal payment or performance risk groupings are determined and used for managing risk.  |
| Change Label 2013 | en-US | [2012-08] {Modified References}{Modified Documentation Label. Originally read as follows: Describes how internal payment/performance risk groupings are determined and used for managing risk.} |

| References             |   |                                   |
|------------------------|---|-----------------------------------|
| Type                   | Reference   |                                   |
| Presentation Reference | Publisher   | FASB                              |
|                        | Name  | Accounting Standards Codification |
|                        | Topic   | 815                               |
|                        | SubTopic  | 10                                |
|                        | Section   | 50                                |
|                        | Paragraph   | 4K                                |
|                        | Subparagraph  | (a)(5)                            |
| URI                    | <a href="http://asc.fasb.org/extlink&amp;oid=35706170&amp;loc=SL5708775-113959">http://asc.fasb.org/extlink&amp;oid=35706170&amp;loc=SL5708775-113959</a> |                                   |

| Properties         |   |
|--------------------|---|
| Property           | Value   |
| Name               | CreditDerivativeInternalGroupingParameter   |
| Namespace          | <a href="http://fasb.org/us-gaap/2014-01-31">http://fasb.org/us-gaap/2014-01-31</a> |
| Data Type          | xbrli:stringItemType  |
| XBRL Type          | stringItemType  |
| Substitution Group | xbrli:item  |
| Period Type        | duration  |
| Abstract           | false   |
| Nilable            | true  |

**815-10-50-4K** A seller of **credit derivatives** shall disclose information about its credit derivatives and hybrid instruments (for example, a credit-linked note) that have **embedded credit derivatives** to enable users of financial statements to assess their potential effect on its financial position, financial performance, and cash flows. Specifically, for each statement of financial position presented, the seller of a credit derivative shall disclose all of the following information for each credit derivative, or each group of similar credit derivatives, even if the likelihood of the seller's having to make any payments under the credit derivative is remote:

- a. The nature of the credit derivative, including all of the following:

4. The current status (that is, as of the date of the statement of financial position) of the payment/performance risk of the credit derivative, which could be based on either recently issued external credit ratings or current internal groupings used by the seller to manage its risk

5. If the entity uses internal groupings for purposes of item (a)(4), how those groupings are determined and used for managing risk.



# Fair Value Estimate Not Practicable, Reasons

- [-] Fair Value, Estimate Not Practicable, Reasons [Abstract]
- [-] Fair Value, Estimate Not Practicable, Financial Assets, Reasons [Abstract]
  - Fair Value, Estimate Not Practicable, Reasons, Cash and Cash Equivalents
  - [-] Fair Value, Estimate Not Practicable, Reasons, Accounts Receivable
    - Fair Value, Estimate Not Practicable, Reasons, Premiums Receivable
  - Fair Value, Estimate Not Practicable, Reasons, Notes Receivable
  - Fair Value, Estimate Not Practicable, Reasons, Investments
  - Fair Value, Estimate Not Practicable, Reasons, Equity Method Investments
  - Fair Value, Estimate Not Practicable, Reasons, Cost Method Investments
  - Fair Value, Estimate Not Practicable, Reasons, Mortgage-backed Securities Available-for-sale
  - Fair Value, Estimate Not Practicable, Reasons, Mortgage-backed Securities Held-to-maturity
  - Fair Value, Estimate Not Practicable, Reasons, Trading Account Assets
  - Fair Value, Estimate Not Practicable, Reasons, Loans Receivable
  - Fair Value, Estimate Not Practicable, Reasons, Cash Surrender Value
  - Fair Value, Estimate Not Practicable, Reasons, Investment in Federal Home Loan Bank Stock
  - Fair Value, Estimate Not Practicable, Reasons, Federal Funds Sold and Securities Borrowed or Purchased under Agreements to Resell
- [-] Fair Value, Estimate Not Practicable, Financial Liabilities, Reasons [Abstract]
  - Fair Value, Estimate Not Practicable, Reasons, Accounts Payable
  - Fair Value, Estimate Not Practicable, Reasons, Accrued Liabilities
  - [-] Fair Value, Estimate Not Practicable, Reasons, Debt Instrument
    - Fair Value, Estimate Not Practicable, Reasons, Borrowings
    - Fair Value, Estimate Not Practicable, Reasons, Senior Debt Obligations
    - Fair Value, Estimate Not Practicable, Reasons, Subordinated Debt Obligations
  - Fair Value, Estimate Not Practicable, Reasons, Deposits
  - Fair Value, Estimate Not Practicable, Reasons, Trading Liabilities
  - Fair Value, Estimate Not Practicable, Reasons, Federal Funds Purchased
  - Fair Value, Estimate Not Practicable, Reasons, Securities Loaned or Sold under Agreements to Repurchase
  - Fair Value, Estimate Not Practicable, Reasons, Securities Sold, Not yet Purchased
  - Fair Value, Estimate Not Practicable, Reasons, Federal Home Loan Bank Borrowings
  - Fair Value, Estimate Not Practicable, Reasons, Commitments
  - Fair Value, Estimate Not Practicable, Reasons, Guarantees
  - Fair Value, Estimate Not Practicable, Reasons, Liabilities Related to Investment Contracts
  - Fair Value, Estimate Not Practicable, Reasons, Mandatorily Redeemable Preferred Stock

# Financial Statement Locations

- ~43 stringItem elements (not all listed):
  - DescriptionOfLocationOfForeignCurrencyCashFlowHedgeDerivativesOnBalanceSheet
  - DescriptionOfLocationOfGainLossOnForeignCurrencyDerivativeInFinancialStatements
  - DescriptionOfLocationOfHybridInstrumentsOnBalanceSheet
  - NoncontrollingInterestBalanceSheetLocation
  - DescriptionOfLocationOfGainLossOnPriceRiskDerivativeOnIncomeStatement
  - RealEstateOwnedFinancialStatementCaption
  - DeconsolidationGainOrLossIfNotPresentedSeparatelyFinancialStatementCaption



# Used One Time

| Labels         |  |
|----------------|--|
| Type           | Lang Label   |
| Standard Label | en-US Basis of Financial Statement Presentation in Chapter 11  |
| Documentation  | en-US Description of the basis of the financial statement presentation, including the method for determining value of liabilities subject to compromise, of an entity that has filed for bankruptcy protection under Chapter 11. |

| References             |   |
|------------------------|---|
| Type                   | Reference   |
| Presentation Reference | Publisher FASB<br>Name Accounting Standards Codification<br>Glossary Reorganization Value<br>URI <a href="http://asc.fasb.org/extlink&amp;oid=29635974">http://asc.fasb.org/extlink&amp;oid=29635974</a>  |
| Presentation Reference | Publisher FASB<br>Name Accounting Standards Codification<br>Topic 852<br>SubTopic 10<br>Section 50<br>Paragraph 7<br>Subparagraph (c)(1)<br>URI <a href="http://asc.fasb.org/extlink&amp;oid=6918054&amp;loc=SL2890621-112765">http://asc.fasb.org/extlink&amp;oid=6918054&amp;loc=SL2890621-112765</a> |
| Presentation Reference | Publisher FASB<br>Name Accounting Standards Codification<br>Topic 235<br>SubTopic 10<br>Section 50<br>Paragraph 3<br>URI <a href="http://asc.fasb.org/extlink&amp;oid=6367646&amp;loc=d3e18780-107790">http://asc.fasb.org/extlink&amp;oid=6367646&amp;loc=d3e18780-107790</a>                          |

| Properties         |  |
|--------------------|--|
| Property           | Value  |
| Name               | BasisOfFinancialStatementPresentationInChapter11 |
| Namespace          | http://fasb.org/us-gaap/2014-01-31               |
| Data Type          | xbri:stringItemType                              |
| XBRL Type          | stringItemType                                   |
| Substitution Group | xbri:item  |
| Period Type        | duration   |

Company Name: *EASTMAN KODAK CO*

Period: Y, 2013

Filing Date: 2014-03-19

**BASIS OF PRESENTATION** On January 19, 2012 (the "Petition Date"), Eastman Kodak Company ("EKC" or the "Company") and its U.S. subsidiaries (collectively, the "Debtors") filed voluntary petitions for relief (the "Bankruptcy Filing") under chapter 11 of the United States Bankruptcy Code (the "Bankruptcy Code") in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"). The cases (the "Chapter 11 Cases") were jointly administered as Case No. 12-10202 (ALG) under the caption "In re Eastman Kodak Company." The Debtors operated their businesses as "debtors-in-possession" under the jurisdiction of the Bankruptcy Court and in accordance with the applicable provisions of chapter 11 of the Bankruptcy Code and the orders of the Bankruptcy Court until their emergence from bankruptcy. The Company's foreign subsidiaries (collectively, the "Non-Filing Entities") were not part of the Chapter 11 Cases, and continued to operate in the ordinary course of business. Upon emergence from bankruptcy on September 3, 2013, Kodak adopted fresh-start accounting which resulted in Kodak's becoming a new entity for financial reporting purposes. Kodak applied fresh start accounting as of September 1, 2013. As a result of the application of fresh start accounting and the effects of the implementation of the plan of reorganization, the financial statements on or after September 1, 2013 are not comparable with the financial statements prior to that date. Refer to Note 3, "Fresh Start Accounting" for additional information. Subsequent to the Petition Date, all expenses, gains and losses directly associated with the reorganization proceedings are reported as Reorganization items, net in the accompanying Consolidated Statement of Operations. In addition, Liabilities subject to compromise during the chapter 11 proceedings were distinguished from liabilities of the Company's foreign subsidiaries that were not part of the Chapter 11 Cases. Expenses, gains and losses directly associated with the reorganization proceedings and fresh start accounting liabilities in the a

# Used Twice

| Labels         |       |   |
|----------------|-------|---|
| Type           | Lang  | Label   |
| Standard Label | en-US | Description of Foreign Currency Exposure  |
| Documentation  | en-US | Description of the sources of foreign currency exchange rate risk exposure faced by the entity. |

| References             |           |   |
|------------------------|-----------|---|
| Type                   | Reference |   |
| Presentation Reference | Publisher | FASB  |
|                        | Name      | Accounting Standards Codification   |
|                        | Topic     | 815   |
|                        | SubTopic  | 10  |
|                        | Section   | 50  |
|                        | Paragraph | 5   |
|                        | URI       | <a href="http://asc.fasb.org/extlink&amp;oid=35706170&amp;loc=d3e41641-113959">http://asc.fasb.org/extlink&amp;oid=35706170&amp;loc=d3e41641-113959</a>   |
| Presentation Reference | Publisher | FASB  |
|                        | Name      | Accounting Standards Codification   |
|                        | Topic     | 815   |
|                        | SubTopic  | 10  |
|                        | Section   | 50  |
|                        | Paragraph | 2   |
|                        | URI       | <a href="http://asc.fasb.org/extlink&amp;oid=35706170&amp;loc=d3e41620-113959">http://asc.fasb.org/extlink&amp;oid=35706170&amp;loc=d3e41620-113959</a>   |
| Presentation Reference | Publisher | FASB  |
|                        | Name      | Accounting Standards Codification   |
|                        | Topic     | 815   |
|                        | SubTopic  | 10  |
|                        | Section   | 50  |
|                        | Paragraph | 1B  |
|                        | URI       | <a href="http://asc.fasb.org/extlink&amp;oid=35706170&amp;loc=SL5580258-113959">http://asc.fasb.org/extlink&amp;oid=35706170&amp;loc=SL5580258-113959</a> |
| Presentation Reference | Publisher | FASB  |
|                        | Name      | Accounting Standards Codification   |
|                        | Topic     | 815   |
|                        | SubTopic  | 10  |
|                        | Section   | 50  |
|                        | Paragraph | 1   |
|                        | URI       | <a href="http://asc.fasb.org/extlink&amp;oid=35706170&amp;loc=SL5579240-113959">http://asc.fasb.org/extlink&amp;oid=35706170&amp;loc=SL5579240-113959</a> |
| Presentation Reference | Publisher | FASB  |
|                        | Name      | Accounting Standards Codification   |
|                        | Topic     | 815   |
|                        | SubTopic  | 10  |
|                        | Section   | 50  |
|                        | Paragraph | 4   |

**Company Name:** *Viewtran Group, Inc.*

**Period:** Y, 2013

**Filing Date:** 2014-05-16

USD1.0000 = RMB6.0537

**Company Name:** *EFACTOR GROUP CORP.*

**Period:** Y, 2013

**Filing Date:** 2014-03-10

Foreign currency and foreign currency transactions - Balance sheet accounts of MCC International located in United Kingdom are translated from Sterling (GBP) into U.S. dollars at period-end exchange rates, and income and expense accounts are translated at average exchange rates during the period. Translation gains or losses related to net assets located in the United Kingdom are recorded as unrealized foreign currency translation adjustments within accumulated other comprehensive income (loss) in stockholders' equity. Gains and losses resulting from foreign currency transactions (transactions denominated in a currency other than the entity's functional currency) are included in general and administrative expense — net in the consolidated statements of comprehensive income.

# domainItemType Elements

- 268 elements on the list:
  - 87 have no usage (39 have references):
    - 57 are from 2009 and earlier
    - 10 are from 2011
  - 56 have been used once (19 have references):
    - 44 are from 2009 and earlier
    - 6 are from 2011

# Unused Members

- [-] Credit Rating, Moody's [Axis]
  - [-] External Credit Rating, Moody's [Domain]
    - Moody's, Aaa Rating [Member]
    - Moody's, Aa1 Rating [Member]
    - Moody's, Aa2 Rating [Member]
    - Moody's, Aa3 Rating [Member]
    - Moody's, A1 Rating [Member]
    - Moody's, A2 Rating [Member]
    - Moody's, A3 Rating [Member]
    - Moody's, Baa1 Rating [Member]
    - Moody's, Baa2 Rating [Member]
    - Moody's, Baa3 Rating [Member]
    - Moody's, Ba1 Rating [Member]
    - Moody's, Ba2 Rating [Member]
    - Moody's, Ba3 Rating [Member]
    - Moody's, B1 Rating [Member]
    - Moody's, B2 Rating [Member]
    - Moody's, B3 Rating [Member]
    - Moody's, Caa1 Rating [Member]
    - Moody's, Caa2 Rating [Member]
    - Moody's, Caa3 Rating [Member]
    - Moody's, Ca Rating [Member]
    - Moody's, C Rating [Member]

- [-] Credit Rating, AM Best [Axis]
  - [-] Credit Rating, AM Best [Domain]
    - AM Best, A++ Rating [Member]
    - AM Best, A+ Rating [Member]
    - AM Best, A Rating [Member]
    - AM Best, A- Rating [Member]
    - AM Best, B++ Rating [Member]
    - AM Best, B+ Rating [Member]
    - AM Best, B Rating [Member]
    - AM Best, B- Rating [Member]
    - AM Best, C++ Rating [Member]
    - AM Best, C+ Rating [Member]
    - AM Best, C Rating [Member]
    - AM Best, C- Rating [Member]
    - AM Best, D Rating [Member]
    - AM Best, E Rating [Member]
    - AM Best, F Rating [Member]
    - AM Best, S Rating [Member]

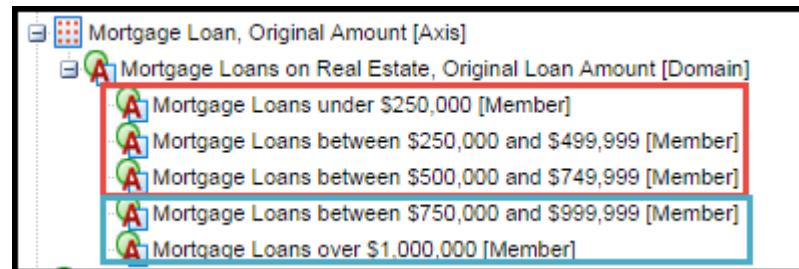
- [-] Credit Rating, Standard & Poor's [Axis]
  - [-] External Credit Rating, Standard & Poor's [Domain]
    - Standard & Poor's, AAA Rating [Member]
    - Standard & Poor's, AA+ Rating [Member]
    - Standard & Poor's, AA Rating [Member]
    - Standard & Poor's, AA- Rating [Member]
    - Standard & Poor's, A+ Rating [Member]
    - Standard & Poor's, A Rating [Member]
    - Standard & Poor's, A- Rating [Member]
    - Standard & Poor's, BBB+ Rating [Member]
    - Standard & Poor's, BBB Rating [Member]
    - Standard & Poor's, BBB- Rating [Member]
    - Standard & Poor's, BB+ Rating [Member]
    - Standard & Poor's, BB Rating [Member]
    - Standard & Poor's, BB- Rating [Member]
    - Standard & Poor's, B+ Rating [Member]
    - Standard & Poor's, B Rating [Member]
    - Standard & Poor's, B- Rating [Member]
    - Standard & Poor's, CCC+ Rating [Member]
    - Standard & Poor's, CCC Rating [Member]
    - Standard & Poor's, CCC- Rating [Member]
    - Standard & Poor's, CC Rating [Member]
    - Standard & Poor's, C Rating [Member]
    - Standard & Poor's, D Rating [Member]

# Unused/Seldom Used Members





# Unused/Seldom Used Members



## >>> Regulation S-X Rule 12-29, Mortgage Loans on Real Estate

**S99-1** The following is the text of Regulation S-X Rule 12-29, Mortgage Loans on Real Estate.

### Reg. § 210.12-29 Mortgage Loans on Real Estate <sup>1</sup>

(For certain real estate companies)

| Column A                     | Column B      | Column C            | Column D                            | Column E    | Column F                 | Column G  | Column H  |
|------------------------------|---------------|---------------------|-------------------------------------|-------------|--------------------------|---|---|
| Description <sup>2,3,4</sup> | Interest rate | Final maturity date | Periodic payment terms <sup>5</sup> | Prior liens | Face amount of mortgages | Carrying amount of mortgages <sup>3,6,7,8,9</sup> | Principal amount of loans subject to delinquent principal or interest <sup>10</sup> |

<sup>1</sup> All money columns shall be totaled.

<sup>2</sup> The required information is to be given for each individual mortgage loan which exceeds three percent of the total of column G.

<sup>3</sup> If the portfolio includes large numbers of mortgages most of which are less than three percent of column G, the mortgages not required to be reported separately should be grouped by classifications that will indicate the dispersion of the portfolio, i.e., for a portfolio of mortgages on single family residential housing. The description should also include number of loans by original loan amounts (e.g., over \$100,000, \$50,000-\$99,999, \$20,000-\$49,000, under \$20,000) and type loan (e.g., VA, FHA, Conventional). Interest rates and maturity dates may be stated in terms of ranges. Data required by columns D, E and F may be omitted for mortgages not required to be reported individually.

<sup>4</sup> Loans should be grouped by categories, e.g., first mortgage, second mortgage, construction loans, etc., and for each loan the type of property, e.g., shopping center, high rise apartments, etc., and its geographic locations should be stated.

# Used One Time

- Nonmonetary Transaction, by Type [Table]
- Nonmonetary Transaction Type [Axis]
- Nonmonetary Transaction Type [Domain]
  - Receipt of Assets in Satisfaction of Debt [Member]
  - Acquisition of Content Rights in Exchange for Future Services [Member]
  - Contribution of Nonmonetary Assets to Charitable Organization [Member]
  - Contribution of Land by Government Unit [Member]
  - Exchange of Product Held-for-sale for Dissimilar Product [Member]
  - Exchange of Product Held-for-sale for Similar Product [Member]
  - Exchange of Productive Assets [Member]
  - Distribution of Marketable Securities to Stockholders as Dividends [Member]
  - Distribution of Marketable Securities to Stockholders to Redeem Outstanding Capital Stock [Member]
  - Distribution of Capital Stock of Subsidiaries to Stockholders in Corporate Liquidations and Redemptions [Member]
  - Distribution of Nonmonetary Assets to Groups of Stockholders' Pursuant to Settlement Plans [Member]
  - Advertising Barter Transactions [Member]
  - Inventory Exchanges [Member]
  - Goods and Services Exchanged for Equity Instrument [Member]

depreciated based upon five-year estimated useful lives. In August 2012, the Company transferred an Exer-Rest unit with a net book value of \$1,000 from long-lived assets to inventory.



# Used Three Times

Schedule of Utility Inventory [Table Text Block]

- Public Utilities, Inventory [Table]
  - Inventory [Axis]
    - Inventory [Domain]
      - Public Utilities, Inventory, Fuel [Member]
      - Supplies [Member]
      - Coal [Member]
      - Raw Materials [Member]
      - Public Utilities, Inventory, Natural Gas [Member]
      - Water [Member]
      - Propane [Member]
      - Replacement Parts [Member]
      - Tubular Goods [Member]
      - Petroleum Products [Member]

At December 31, 2013, we had \$582.8 million borrowed under our credit facility, with \$80.8 million of the borrowed amount designated as a loan under the inventory sublimit. The credit agreement allows up to \$100 million of the

## Inventories

|                                | December 31,<br>2013 |
|--------------------------------|----------------------|
| Petroleum and related products | \$ 344,403           |
| Coal                           | 1,886                |
| Natural gas                    | 1,818                |
| <b>Total inventories</b>       | <b>\$ 348,107</b>    |

### Imbalances

We experience volume gains and losses, which we sometimes refer to as imbalances, within our pipeline terminals and storage facilities due to pressure and temperature changes, evaporation and variances in measurements and in other measurement methods. Under our Transportation Services Agreement (High Plains Pipeline System), we retain 0.20% of the crude oil shipped on our common carrier pipeline in North Dakota and Montana (the "High Plains Pipeline"), and we bear any crude oil volume losses in excess of that amount. Under the provisions of our Second Amended and Restated Master Terminalling Services Agreement, we retain 0.25% of the refined products we handle at our Anchorage, legacy Boise, Burley, Stockton and Vancouver terminals for Tesoro, and we bear any refined product volume losses in excess of that amount.

# textBlockItemType Elements

- 147 textBlockItemType elements on the list:
  - 27 have no usage (21 have references):
    - 17 are from 2009 and earlier
    - 8 are from 2011
  - 32 have been used once (25 have references):
    - 24 are from 2009 and earlier
    - 5 are from 2011

# Unused Disclosure Text Blocks

| Labels         |       |  |
|----------------|-------|--|
| Type           | Lang  | Label  |
| Standard Label | en-US | Productive Wells and Acreage Disclosure [Text Block]                     |
| Documentation  | en-US | The entire disclosure for the reporting of productive wells and acreage. |

| References             |              |                |
|------------------------|--------------|----------------|
| Type                   | Reference    |                |
| Presentation Reference | Publisher    | SEC            |
|                        | Name         | Industry Guide |
|                        | Number       | 2              |
|                        | Paragraph    | 4              |
|                        | Subparagraph | A              |

| Properties         |  |
|--------------------|--|
| Property           | Value  |
| Name               | ProductiveWellsAndAcreageDisclosureTextBlock |
| Namespace          | http://fasb.org/us-gaap/2014-01-31           |
| Data Type          | nonnum:textBlockItemType                     |
| XBRL Type          | stringItemType                               |
| Substitution Group | xbri:item                                    |
| Period Type        | duration                                     |
| Abstract           | false  |
| Nilable            | true   |

| Labels         |       |  |
|----------------|-------|--|
| Type           | Lang  | Label  |
| Standard Label | en-US | Derecognized Assets, Information about Asset Quality of Securitized or Asset-backed Financing Arrangement Assets and any Other Financial Assets Managed Together [Text Block]  |
| Documentation  | en-US | The entire disclosure for the asset quality of transferred financial assets and any other financial assets that it manages together with them. This information is separated between assets that have been derecognized and assets that continue to be recognized. |

| References             |              |   |
|------------------------|--------------|---|
| Type                   | Reference    |   |
| Presentation Reference | Publisher    | FASB  |
|                        | Name         | Accounting Standards Codification   |
|                        | Topic        | 860   |
|                        | SubTopic     | 20  |
|                        | Section      | 50  |
|                        | Paragraph    | 4   |
|                        | Subparagraph | (e)   |
|                        | URI          | <a href="http://asc.fasb.org/extlink&amp;oid=13989330&amp;loc=d3e107314111719">http://asc.fasb.org/extlink&amp;oid=13989330&amp;loc=d3e107314111719</a> |

| Properties         |  |
|--------------------|--|
| Property           | Value  |
| Name               | DerecognizedAssetsInformationAboutAssetQualityOfSecuritizedOrAssetback |
| Namespace          | http://fasb.org/us-gaap/2014-01-31                                     |
| Data Type          | nonnum:textBlockItemType   |
| XBRL Type          | stringItemType   |
| Substitution Group | xbri:item  |
| Period Type        | duration   |
| Abstract           | false  |
| Nilable            | true   |

# Used Twice - Disclosure Text Blocks

| Labels         |  |
|----------------|--|
| Type           | Lang Label   |
| Standard Label | en-US Retail Land Sales, Description [Text Block]  |
| Documentation  | en-US The entire disclosure for retail land sales. An entity engaged in retail land sales may disclose maturity of accounts receivable for each of the five years following the date of the accounting period, delinquent accounts receivable and the method used to determine delinquency, and the weighted average and range of stated interest rates of receivables. The estimated costs for improvements for major areas from which sales are being made over each of the five years following the date of the accounting period and in aggregate and recorded obligations for improvements may also be disclosed. |

| References             |                |   |
|------------------------|----------------|---|
| Type                   | Reference      |   |
| Presentation Reference | Publisher Name | FASB Accounting Standards Codification  |
|                        | Topic          | 976   |
|                        | SubTopic       | 605   |
|                        | Section        | 55  |
|                        | Paragraph      | 11  |
|                        | URI            | <a href="http://asc.fasb.org/extlink&amp;oid=6590778&amp;loc=d3e23992-108672">http://asc.fasb.org/extlink&amp;oid=6590778&amp;loc=d3e23992-108672</a> |
| Presentation Reference | Publisher Name | FASB Accounting Standards Codification  |
|                        | Topic          | 976   |
|                        | SubTopic       | 310   |
|                        | Section        | 50  |
|                        | Paragraph      | 1   |
|                        | URI            | <a href="http://asc.fasb.org/extlink&amp;oid=6497875&amp;loc=d3e22274-108663">http://asc.fasb.org/extlink&amp;oid=6497875&amp;loc=d3e22274-108663</a> |
| Presentation Reference | Publisher Name | FASB Accounting Standards Codification  |
|                        | Topic          | 976   |
|                        | SubTopic       | 330   |
|                        | Section        | 50  |
|                        | Paragraph      | 1   |

**Company Name:** *FIRST EQUITY PROPERTIES INC*

Period: Y, 2013

Filing Date: 2014-04-14

---

**NOTE C - LAND**

On December 31, 2010 the Company owned various parcels of undeveloped land which consist of approximately 7.53 acres of Kelly Lots Land located in Farmers Branch, TX, approximately 6.916 acres of Vineyard Land located in Grapevine, TX and approximately 5.618 acres and 6.25 acres of Nashville Land located in Nashville, TN all purchased from a related party. On April 1, 2011 the Company purchased approximately 3.028 acres of Seminary West Land located in Fort Worth, Texas and 6.796 acres of Travis Ranch Land located in Kaufman County, Texas from a related party. On November 30, 2011 the Company purchased approximately 23.237 acres known as Cooks Lane located in Fort Worth, TX from a related party. On April 1, 2012 the Company sold Kelly Lot Development, Inc., which held all of the Company's investments in real estate, including all debt associated with the land to Tacco Financial, Inc. ("TFI"), a related party and realized a \$259,071 gain on sale.

**Company Name:** *CKX LANDS, INC.*

Period: Y, 2013

Filing Date: 2014-03-24

---

Note 3. Land Sale:

During the first quarter of 2012, the Company sold 80 acres of land for \$160,000 and reported a gain of \$124,000. At March 31, 2012, this transaction was structured as a "deferred exchange using a qualified intermediary" pursuant to Paragraph 1031 of the Internal Revenue Code (1031 Exchange) for income tax purposes and as such the gain of \$124,000 was deferred for income tax purposes. During July, 2012, the Company determined that it would not be able to complete the 1031 Exchange and the \$159,000 held by the intermediary was returned to the Company. At June 30, 2012, the Company recorded the \$124,000 gain as current for income tax purposes.

# Used Once - Disclosure Text Blocks

| Labels                 |   |   |
|------------------------|---|---|
| Type                   | Lang Label  |   |
| Standard Label         | en-US Long-Duration Contracts, Assumptions Underlying Guarantee Obligations [Text Block]  |   |
| Documentation          | en-US The entire disclosure for long duration contract assumptions underlying guarantee obligations. This may include the explanation of the underlying assumptions and percentages or rates used in determining the fair value of each guarantee obligation for each type of long-duration contract. |   |
| References             |   |   |
| Type                   | Reference   |   |
| Presentation Reference | Publisher Name  | FASB Accounting Standards Codification  |
|                        | Topic   | 944   |
|                        | SubTopic  | 40  |
|                        | Section   | 50  |
|                        | Paragraph   | 7   |
|                        | URI   | <a href="http://asc.fasb.org/extlink&amp;oid=6482852&amp;loc=d3e14937-158439">http://asc.fasb.org/extlink&amp;oid=6482852&amp;loc=d3e14937-158439</a> |
| Presentation Reference | Publisher Name  | FASB Accounting Standards Codification  |
|                        | Topic   | 944   |
|                        | SubTopic  | 80  |
|                        | Section   | 50  |
|                        | Paragraph   | 1   |
|                        | Subparagraph  | (c)   |
| URI                    | <a href="http://asc.fasb.org/extlink&amp;oid=6484115&amp;loc=d3e19393-158473">http://asc.fasb.org/extlink&amp;oid=6484115&amp;loc=d3e19393-158473</a>   |   |
| Presentation Reference | Publisher Name  | FASB Accounting Standards Codification  |
|                        | Topic   | 944   |
|                        | SubTopic  | 40  |
|                        | Section   | 50  |
|                        | Paragraph   | 6   |

Company Name: *CHANCELLOR GROUP INC.*

Period: Y, 2013

Filing Date: 2014-03-31

## NOTE 5. CONTRACTUAL OBLIGATIONS

On February 25, 2013, the Company entered into a twelve month agreement with a new investor relations consultant, which pays the consultant a fee of \$9,000 monthly for the period from February 2013 through July 2013. In addition, the Company granted 1,000,000 shares of common stock to the consultant upon execution of the agreement. The Company recognized \$104,500 in consulting fees related to this agreement for 2013 and also still has \$9,500 in related prepaid expenses in current assets as of December 31, 2013.

On May 1, 2013, Fuelist entered into a lease agreement with a related party limited liability company for the Company's main office, located in Berkeley, California. The lease term is for one year beginning on May 1, 2013 and ending May 1, 2014. The Company is obligated to pay rent of \$6,000 per year in equal monthly installments of \$500 payable on the 1st of each month. The Company subsequently entered into a sublease agreement with another related party entity in which it was not legally relieved of its primary obligation for the lease agreement. The Company recognized \$10,800 in sub-lease rent revenue in other income and \$11,600 in rent expense in other operating expenses, relation to these agreements during the year ended December 31, 2013.



# Unused Policy Text Blocks

| Labels         |       |   |
|----------------|-------|---|
| Type           | Lang  | Label   |
| Standard Label | en-US | Entertainment Entities, Policy [Policy Text Block]          |
| Documentation  | en-US | Disclosure of accounting policy for entertainment entities. |

| References             |           |   |
|------------------------|-----------|---|
| Type                   | Reference |   |
| Presentation Reference | Publisher | FASB  |
|                        | Name      | Accounting Standards Codification   |
|                        | Topic     | 235   |
|                        | SubTopic  | 10  |
|                        | Section   | 50  |
|                        | Paragraph | 3   |
|                        | URI       | <a href="http://asc.fasb.org/extlink&amp;oid=6367646&amp;loc=d3e18780-107790">http://asc.fasb.org/extlink&amp;oid=6367646&amp;loc=d3e18780-107790</a> |

| Properties         |   |
|--------------------|---|
| Property           | Value   |
| Name               | EntertainmentEntitiesPolicyPolicyTextBlock  |
| Namespace          | <a href="http://fasb.org/us-gaap/2014-01-31">http://fasb.org/us-gaap/2014-01-31</a> |
| Data Type          | nonnum:textBlockItemType  |
| XBRL Type          | stringItemType  |
| Substitution Group | xbri:item   |
| Period Type        | duration  |
| Abstract           | false   |
| Nilable            | true  |

| Labels            |       |   |
|-------------------|-------|---|
| Type              | Lang  | Label   |
| Standard Label    | en-US | Inventory Markdowns, Policy [Policy Text Block]                                 |
| Documentation     | en-US | Disclosure of accounting policy for permanent markdowns of inventory at retail. |
| Change Label 2014 | en-US | [2013-11] {Modified References}   |

| References             |           |   |
|------------------------|-----------|---|
| Type                   | Reference |   |
| Presentation Reference | Publisher | FASB  |
|                        | Name      | Accounting Standards Codification   |
|                        | Topic     | 330   |
|                        | SubTopic  | 10  |
|                        | Section   | 35  |
|                        | Paragraph | 4   |
|                        | URI       | <a href="http://asc.fasb.org/extlink&amp;oid=6386567&amp;loc=d3e3946-108312">http://asc.fasb.org/extlink&amp;oid=6386567&amp;loc=d3e3946-108312</a>   |
| Presentation Reference | Publisher | FASB  |
|                        | Name      | Accounting Standards Codification   |
|                        | Topic     | 235   |
|                        | SubTopic  | 10  |
|                        | Section   | 50  |
|                        | Paragraph | 3   |
|                        | URI       | <a href="http://asc.fasb.org/extlink&amp;oid=6367646&amp;loc=d3e18780-107790">http://asc.fasb.org/extlink&amp;oid=6367646&amp;loc=d3e18780-107790</a> |

| Properties         |   |
|--------------------|---|
| Property           | Value   |
| Name               | InventoryMarkdownsPolicy  |
| Namespace          | <a href="http://fasb.org/us-gaap/2014-01-31">http://fasb.org/us-gaap/2014-01-31</a> |
| Data Type          | nonnum:textBlockItemType  |
| XBRL Type          | stringItemType  |
| Substitution Group | xbri:item   |
| Period Type        | duration  |
| Abstract           | false   |
| Nilable            | true  |



# Used Four Times - Policy Text Block

| Labels                 |   |  |
|------------------------|---|--|
| Type                   | Lang Label  |  |
| Standard Label         | en-US   | Receivables and Portions of Securitizations that can be Prepaid at Potential Loss, Policy [Policy Text Block]  |
| Documentation          | en-US   | Disclosure of accounting policy for classification and method of accounting for interest-only strips, loans, other receivables, or retained interests in securitizations that can be contractually prepaid or otherwise settled in a way that the holder would not recover substantially all of its recorded investment. |
| References             |   |  |
| Type                   | Reference   |  |
| Presentation Reference | Publisher   | FASB   |
|                        | Name  | Accounting Standards Codification  |
|                        | Topic   | 310  |
|                        | SubTopic  | 10   |
|                        | Section   | 50   |
|                        | Paragraph   | 2  |
|                        | Subparagraph  | (c)  |
| URI                    | <a href="http://asc.fasb.org/extlink&amp;oid=35738203&amp;loc=d3e5033-111524">http://asc.fasb.org/extlink&amp;oid=35738203&amp;loc=d3e5033-111524</a> |  |
| Properties             |   |  |
| Property               | Value   |  |
| Name                   | ReceivablesAndPortionsOfSecuritizationsThatCanBePrepaidAtPotentialLossPolicyPolicyTextBlock   |  |
| Namespace              | http://fasb.org/us-gaap/2014-01-31  |  |
| Data Type              | nonnum:textBlockItemType  |  |
| XBRL Type              | stringItemType  |  |
| Substitution Group     | xbrl:item   |  |
| Period Type            | duration  |  |
| Abstract               | false   |  |
| Nilable                | true  |  |

Company Name: *TELETOUCH COMMUNICATIONS INC*

Period: 3QCUM, 2013

Filing Date: 2013-04-15

Prepaid expenses and other current assets: The Company records certain expenses that are paid for in advance of their use or consumption as a current asset.

The components of prepaid expenses and other current assets at February 28, 2013 and May 31, 2012 are as follows (in thousands):

|   | February 28,<br>2013 | May 31,<br>2012 |
|---|----------------------|-----------------|
| Prepaid Dallas Cowboy's suite lease expense     | \$ 31                | \$ 185          |
| Prepaid legal fees                              | -                    | 42              |
| Prepaid insurance premiums                      | 80                   | 201             |
| Investor relations expense                      | -                    | 86              |
| Security deposits                               | 63                   | 79              |
| Deposits on order for cellular phone inventory  | 66                   | -               |
| Other   | 81                   | 145             |
| Total prepaid expenses and other current assets | \$ 321               | \$ 738          |

Company Name: *CHIMERA INVESTMENT CORP*

Period: Y, 2013

Filing Date: 2014-06-04

(f) Securitized Loans Held for Investment and Related Allowance for Loan Losses

The Company's securitized residential mortgage loans are comprised of fixed-rate and variable-rate loans. Mortgage loans are designated as held for investment, as held for investment is recognized over the expected life of the loans using the interest method. Nonrefundable fees and costs related to acquiring the Company's securitized residential mortgage loans are amortized over the expected life of the loans using the interest method. Income recognition is suspended for loans when, based on information from the servicer, a full recovery of interest or principal becomes doubtful. The statements.

# Unused Table Text Blocks

| Labels         |       |  |
|----------------|-------|--|
| Type           | Lang  | Label  |
| Standard Label | en-US | Interim Period, Costs Not Allocable [Table Text Block]   |
| Documentation  | en-US | Tabular disclosure of costs and expenses incurred during an interim period that cannot be readily identified with the activities or benefits of other interim periods and are charged to the interim period in which incurred. |

| References             |   |                                   |
|------------------------|---|-----------------------------------|
| Type                   | Reference   |                                   |
| Presentation Reference | Publisher   | FASB                              |
|                        | Name  | Accounting Standards Codification |
|                        | Topic   | 270                               |
|                        | SubTopic  | 10                                |
|                        | Section   | 45                                |
|                        | Paragraph   | 8                                 |
|                        | Subparagraph  | (b)                               |
| URI                    | <a href="http://asc.fasb.org/extlink&amp;oid=6372559&amp;loc=d3e639-108305">http://asc.fasb.org/extlink&amp;oid=6372559&amp;loc=d3e639-108305</a> |                                   |

| Properties         |   |
|--------------------|---|
| Property           | Value   |
| Name               | InterimPeriodCostsNotAllocableTableTextBlock  |
| Namespace          | <a href="http://fasb.org/us-gaap/2014-01-31">http://fasb.org/us-gaap/2014-01-31</a> |
| Data Type          | nonnum:textBlockItemType  |
| XBRL Type          | stringItemType  |
| Substitution Group | xbri:item   |
| Period Type        | duration  |
| Abstract           | false   |
| Nilable            | true  |

| Labels            |       |   |
|-------------------|-------|---|
| Type              | Lang  | Label   |
| Standard Label    | en-US | Schedule of Incremental Effects on Balance Sheet, Application of FAS 158 Recognition Provisions [Table Text Block]  |
| Documentation     | en-US | Tabular disclosure of the balances of individual asset, liability, or equity line items in the year-end statement of financial position of the recognition provisions of FAS 158 in the year of initial application.  |
| Change Label 2012 | en-US | [2011-08] {Modified Documentation Label. Originally read as follows: Tabular disclosure of the recognition provisions of FAS 158, in the year of initial application of the incremental effects on individual asset, liability or equity line items in the year-end statement of financial position.} |

| References                                 |  |
|--|--|
| This concept does not have any references. |  |

| Properties         |   |
|--------------------|---|
| Property           | Value   |
| Name               | ScheduleOfIncrementalEffectsOnBalanceSheetApplicationOfSFAS158Recor                 |
| Namespace          | <a href="http://fasb.org/us-gaap/2014-01-31">http://fasb.org/us-gaap/2014-01-31</a> |
| Data Type          | nonnum:textBlockItemType  |
| XBRL Type          | stringItemType  |
| Substitution Group | xbri:item   |
| Period Type        | duration  |
| Abstract           | false   |
| Nilable            | true  |

# Used Three Times - Table Text Blocks

| Labels            |  |
|-------------------|--|
| Type              | Lang Label   |
| Standard Label    | en-US Liability for Catastrophe Claims Disclosure [Table Text Block]   |
| Documentation     | en-US Tabular disclosure of the risk of loss equal to the estimated amount of payments on costs of settling insured claims and costs incurred in the claims settlement process and future benefit payments resulting from conflagration, earthquake, windstorm, explosion, or similar event resulting in substantial losses that have occurred as of the balance sheet date, identified by business segment and country. |
| Change Label 2013 | en-US [2012-10] {Modified References}  |

| References             |   |
|------------------------|---|
| Type                   | Reference   |
| Presentation Reference | Publisher FASB  |
|                        | Name Accounting Standards Codification  |
|                        | Topic 944   |
|                        | SubTopic 40   |
|                        | Section 50  |
|                        | Paragraph 3   |
| URI                    | <a href="http://asc.fasb.org/extlink&amp;oid=6482485&amp;loc=d3e14764-158437">http://asc.fasb.org/extlink&amp;oid=6482485&amp;loc=d3e14764-158437</a> |

| Properties |   |
|------------|---|
| Property   | Value   |
| Name       | LiabilityForCatastropheClaimsDisclosureTextBlock                                    |
| Namespace  | <a href="http://fasb.org/us-gaap/2014-01-31">http://fasb.org/us-gaap/2014-01-31</a> |
| Data Type  | nonnum:textBlockItemType  |

**Company Name:** *E-WORLD USA HOLDING,INC*

Period: Y, 2013

Filing Date: 2014-03-21

The following table summarizes Type A warrant activity during 2012 and 2011. There were no Type A warrant activities during 2013:

| Type A Warrants   | Shares       | Value        |
|-------------------|--------------|--------------|
| December 31, 2010 | 24,167,288   | \$ 7,701,757 |
| Redeemed          | (18,000)     | (26,549)     |
| December 31, 2011 | 24,149,288   | 7,675,208    |
| Redeemed          | (24,149,288) | (7,675,208)  |
| December 31, 2012 | -            | \$ -         |

**Company Name:** *SWIFT TRANSPORTATION Co*

Period: Y, 2013

Filing Date: 2014-02-28

As of December 31, 2013 and 2012, claims accruals were (in thousands):

|                                 | 2013      | 2012      |
|---------------------------------|-----------|-----------|
|                                 |           | (Recast)  |
| Auto and collision liability    | \$102,462 | \$ 93,798 |
| Workers' compensation liability | 70,145    | 64,237    |
| Owner-operator claims liability | 8,610     | 13,402    |
| Group medical liability         | 9,946     | 11,709    |
| Cargo damage liability          | 2,888     | 2,360     |
| Claims accrual                  | 194,051   | 185,506   |
| Less: current portion           | 75,469    | 86,587    |
| Long-term claim accruals        | \$118,582 | \$ 98,919 |

# Used Twice - Table Text Blocks

| Labels         |       |  |
|----------------|-------|--|
| Type           | Lang  | Label  |
| Standard Label | en-US | Other than Securities Investment Holdings, Schedule of Investments [Table Text Block]  |
| Documentation  | en-US | Tabular disclosure of the information required in the supplementary schedule applicable to management investment companies summarizing unaffiliated investments that are not securities. |

| References             |              |   |
|------------------------|--------------|---|
| Type                   | Reference    |   |
| Presentation Reference | Publisher    | FASB  |
|                        | Name         | Accounting Standards Codification   |
|                        | Topic        | 946   |
|                        | SubTopic     | 320   |
|                        | Section      | S99   |
|                        | Paragraph    | 5   |
| Presentation Reference | Subparagraph | (SX 210.12-13)  |
|                        | URI          | <a href="http://asc.fasb.org/extlink&amp;oid=34726532&amp;loc=d3e611282-123010">http://asc.fasb.org/extlink&amp;oid=34726532&amp;loc=d3e611282-123010</a> |
|                        | Publisher    | SEC   |
|                        | Name         | Regulation S-X (SX)   |
| Presentation Reference | Number       | 210   |
|                        | Section      | 13  |
|                        | Article      | 12  |

| Properties         |   |
|--------------------|---|
| Property           | Value   |
| Name               | OtherThanSecuritiesInvestmentHoldingsScheduleOfInvestmentsTextBlock                 |
| Namespace          | <a href="http://fasb.org/us-gaap/2014-01-31">http://fasb.org/us-gaap/2014-01-31</a> |
| Data Type          | nonnum:textBlockItemType  |
| XBRL Type          | stringItemType  |
| Substitution Group | xbrli:item  |
| Period Type        | duration  |
| Abstract           | false   |
| Nilable            | true  |

Company Name: *SIGNATURE GROUP HOLDINGS, INC.*

Period: Y, 2013

Filing Date: 2014-03-14

The following table presents the carrying value of nonmarketable equity securities as of December 31, 2013 and 2012:

| (Dollars in thousands)                                | December 31, |          |
|---|--------------|----------|
|   | 2013         | 2012     |
| Convertible preferred stock (other noncurrent assets) | \$ 800       | \$ 800   |
| Common stock (other noncurrent assets)                | -            | 1,940    |
|   | \$ 800       | \$ 2,740 |

Company Name: *PHOENIX COMPANIES INC/DE*

Period: Y, 2013

Filing Date: 2014-08-06

#### Limited partnerships and other investments

| Limited Partnerships and Other Investments:       | As of December 31, |          |
|---|--------------------|----------|
|   | 2013               | 2012     |
| (\$ in millions)                                  |                    |          |
| <b>Limited partnerships</b>                       |                    |          |
| Private equity funds                              | \$ 243.4           | \$ 241.7 |
| Mezzanine funds                                   | 180.4              | 202.1    |
| Infrastructure funds                              | 38.1               | 42.5     |
| Hedge funds                                       | 13.0               | 14.3     |
| Mortgage and real estate funds                    | 3.3                | 5.4      |
| <b>Leveraged leases</b>                           | 16.8               | 17.9     |
| <b>Direct equity investments</b>                  | 42.5               | 29.2     |
| <b>Life settlements</b>                           | 21.6               | 21.0     |
| <b>Other alternative assets</b>                   | 2.8                | 3.2      |
| <b>Limited partnerships and other investments</b> | \$ 561.9           | \$ 577.3 |
| <b>Amounts applicable to the closed block</b>     | \$ 345.3           | \$ 353.1 |

# Used Twice - Table Text Blocks

| Labels         |       |   |
|----------------|-------|---|
| Type           | Lang  | Label   |
| Standard Label | en-US | Management of Risks Inherent in Servicing Assets and Servicing Liabilities [Table Text Block]   |
| Documentation  | en-US | Tabular disclosure of the risks inherent in servicing assets and servicing liabilities and, if applicable, the instruments used to mitigate the income statement effect of changes in fair value of the servicing assets and servicing liabilities. |

| References             |                |   |
|------------------------|----------------|---|
| Type                   | Reference      |   |
| Presentation Reference | Publisher Name | FASB Accounting Standards Codification  |
|                        | Topic          | 860   |
|                        | SubTopic       | 50  |
|                        | Section        | 50  |
|                        | Paragraph      | 2   |
|                        | URI            | <a href="http://asc.fasb.org/extlink&amp;oid=7882072&amp;loc=d3e122596-111746">http://asc.fasb.org/extlink&amp;oid=7882072&amp;loc=d3e122596-111746</a> |
| Presentation Reference | Publisher Name | FASB Accounting Standards Codification  |
|                        | Topic          | 860   |
|                        | SubTopic       | 50  |
|                        | Section        | 50  |
|                        | Paragraph      | 2   |
|                        | Subparagraph   | (b)   |
|                        | URI            | <a href="http://asc.fasb.org/extlink&amp;oid=7882072&amp;loc=d3e122596-111746">http://asc.fasb.org/extlink&amp;oid=7882072&amp;loc=d3e122596-111746</a> |

| Properties         |   |
|--------------------|---|
| Property           | Value   |
| Name               | ManagementOfRisksInherentInServicingAssetsAndServicingLiabilitiesTextBlock          |
| Namespace          | <a href="http://fasb.org/us-gaap/2014-01-31">http://fasb.org/us-gaap/2014-01-31</a> |
| Data Type          | nonnum:textBlockItemType  |
| XBRL Type          | stringItemType  |
| Substitution Group | xbri:item   |
| Period Type        | duration  |
| Abstract           | false   |
| Nilable            | true  |

Company Name: **MASTERCARD INC**

Period: Y, 2013

Filing Date: 2014-02-14

The Company's estimated settlement exposure from MasterCard, Cirrus and Maestro branded transactions was as follows:

|  | December 31, 2013 | December 31, 2012 |
|--|-------------------|-------------------|
|  | (in millions)     |                   |
| Gross settlement exposure                | \$ 40,657         | \$ 37,768         |
| Collateral held for settlement exposure  | (3,167)           | (3,775)           |
| Net uncollateralized settlement exposure | \$ 37,490         | \$ 33,993         |

Company Name: **iWallet Corp**

Period: 1H, 2014

Filing Date: 2014-08-19

### Concentrations of Credit Risk

The Company's cash balances are maintained in bank accounts in the United States. Deposits held in banks in the United States are insured up to \$250,000 per depositor.

The Company performs on-going credit evaluations of its customers' financial condition and generally does not require collateral from its customers. For the six months ended June 30, 2013, for the three months ended June 30, 2014, one customer accounted for 30% and another for 19% of the Company's revenue, the accounts receivable balance. As of December 31, 2013, one customer accounted for 100% of the accounts receivable balance.

### Economics Dependence

For the period ended June 30, 2014 the Company purchased 100% (2013 - 100%) of its wallet inventory from one vendor.



