

EZ START XBRL TRANSLATION SERVICE

The Fast, Easy Way to Comply with the SEC Mandate

Interactive data mandate

The EZ Start XBRL Translation Service is a comprehensive solution to address the SEC's Interactive Data Initiative. Under the SEC's final rules, accelerated filers with public float in excess of \$5 billion¹ will be required to comply with the rule for filing periods ending on or after June 15, 2009. Remaining larger accelerated filers are subject to an effective date of June 15, 2010 while all other public companies must comply with an effective date of June 15, 2011.

Unmatched experience

RR Donnelley is the established leader in XBRL filings, having assisted more corporate issuers participating in the SEC Voluntary Filing Program than all other full service providers combined. Working closely with EDGAR Online®, the leader in XBRL data solutions, we have designed the EZ Start service with a focus on making the adoption of interactive data seamless for our clients.

Summary of Final Rules

Phase-in Period		
Year 1	Year 2	Year 3
Largest Accelerated Filers	Remaining Large Accelerated Filers	All Remaining Filers
Foreign & Domestic	Foreign & Domestic	Plus Small Public Companies & Foreign Private Issuers
File in US GAAP	File in US GAAP	File in US GAAP or IASB-approved IFRS
Public Float > \$5 billion ¹	No Public Float Requirement	No Public Float Requirement
Effective fiscal periods ending on or after June 15, 2009	Effective fiscal periods ending on or after June 15, 2010	Effective fiscal periods ending on or after June 15, 2011
Initial Submission		
Beginning with periodic report filed on 10-Q, Form 20F, Form 40F		
Subsequent Required Filings		
Include 10-K, transition reports and registration statements ² , Form 8-K and Form 6-K containing revised financial statements		
Timing of Submission		
Interactive data is required as an exhibit provided to the SEC concurrently with the traditional EDGAR filings and posted to the corporate website the earlier of the end of the calendar day submitted or the required filing deadline		
Timing Exceptions		
<ul style="list-style-type: none"> ■ 30 day grace period - the first time interactive data exhibit is submitted and the first time footnotes and schedules are tagged in detail 		
Face Financial Statements		
<ul style="list-style-type: none"> ■ Interactive data is required for all periods included in the filer's financial statements ■ The disclosure in interactive data format would supplement, NOT replace or change traditional filings 		
Footnotes and Schedules		
<ul style="list-style-type: none"> ■ In each filer's first year, footnotes and schedules are required to be tagged in block text only ■ After year one, footnotes and schedules must be tagged in detail 		
Liability		
<ul style="list-style-type: none"> ■ For the first 24 months, deemed "furnished," not filed for purposes of specified liability provisions ■ Issuer is protected from liability if the interactive data file failed to meet requirements despite good faith efforts and issuer corrected after becoming aware ■ After 24 months, deemed "filed," not furnished, and assumes the liability of the traditional ASCII and HTML filings 		

¹ As of the second quarter of the last fiscal year

² Excluding IPOs and pre-priced registration statement filings

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Industry leading full service solution

With EZ Start, RR Donnelley offers a fast, simple way to comply with these new regulatory requirements. Unlike alternative solutions, EZ Start does not require you to learn or install new software or familiarize yourself with the intricacies of tagging each line item in your financials. With over 13,000 data tags in the approved taxonomy and specific steps required to create custom extensions, companies can quickly become overwhelmed by the self tagging process. EZ Start completes this arduous task for you in three easy steps.

We Tag. You Validate. We file.

- 1. Request an XBRL Translation:** Provide RR Donnelley your financials as you would normally submit them for an EDGAR filing. We return a reviewer's guide in Microsoft Excel® format that contains your tagged data complete with the US GAAP definition of that tag.
- 2. Review your financials:** After you review your preliminary XBRL mapping, submit any questions or edits to RR Donnelley. Our taxonomy experts will address your questions, make the necessary changes, perform a quality check and provide an updated file for your review.
- 3. Transmit to SEC:** After you perform a final review and give your approval, RR Donnelley validates the HTML and XBRL files, performs an EDGAR test filing and then transmits your official filing to the SEC.

Rely on the XBRL experts

The EZ Start solution is comprehensive, giving you everything you need to have confidence in your XBRL translation.

- US GAAP compliant translation of company's recent core financials, footnotes and schedules—ready for transmission to the SEC
- Up to four hours with an XBRL consultant to help educate your reviewers and assist with internal approvals
- Up to five modifications within pre-existing US GAAP taxonomy elements and defined accounting treatments

- Preparation of files to be submitted as an exhibit to Form 10-K, 10-Q, 8-K, 6-K, 20-F, 40-F, registration statements and transition reports

The RR Donnelley and EDGAR Online alliance couples RR Donnelley's industry leadership in financial printing and filing services with EDGAR Online's interactive data expertise. No other financial printer or software company can deliver such a comprehensive solution. By pairing EDGAR Online's depth of knowledge with RR Donnelley's resources and global reach, we are pleased to offer you this unique, first-to-market solution.

For more information

- Visit our website, www.tryXBRL.com, the first public website in the world allowing anyone to view and analyze complete XBRL-tagged financial statements for over 12,000 publicly-traded corporations
- E-mail us at xbml@rrd.com or call 1.800.424.9001
- Contact your local Sales Representative

About RR Donnelley

RR Donnelley provides a range of solutions to address all of your financial communication needs. Through our integrated global network, we file more than 80,000 documents annually with the SEC and produce many of the critical documents for regulatory compliance and financial transactions. For more than 144 years, our unparalleled print capacity, innovative technologies, deep industry expertise and commitment to quality and integrity have made us the partner of choice for corporations and their advisors.

About EDGAR Online

EDGAR Online is a founding member of the XBRL Consortium and has been deeply involved in the development of the standard with key advisory and regulatory bodies. Today EDGAR Online is the world's largest XBRL data services provider, offering interactive data, tools, and cost-effective XBRL solutions.

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