

The Preparer's Perspective of XBRL

**XBRL International Conference
October 16, 2008**

Agenda

XBRL @ 100,000 Feet

Comcast's Experience

- History
- Process
- Cost and Time Estimates

The Preparer's View Point

- SEC Comment Letters – Common Themes
- Preparation – In-house vs. Outsourcing
- Interaction with Investor Relations

XBRL @ 100,000 Feet

Taxonomy

- Element = Label + Definition
- Linkbase (Calculation & Presentation)

Extensions

Tagging / Mark-up

XBRL @ 100,000 Feet

Excerpt of 3rd 2006 Quarter 10Q:

(Dollars in millions, except share data)

	September 30, 2006	December 31, 2005
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 2,774	\$ 693

Scenario: Unaudited

Precision: Digits as Shown

Date: As of 9/30/06

Element: Cash & Cash Equivalents

Numeric Unit: \$ - US Dollars

Scale: In Millions

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XBRL @ 100,000 Feet

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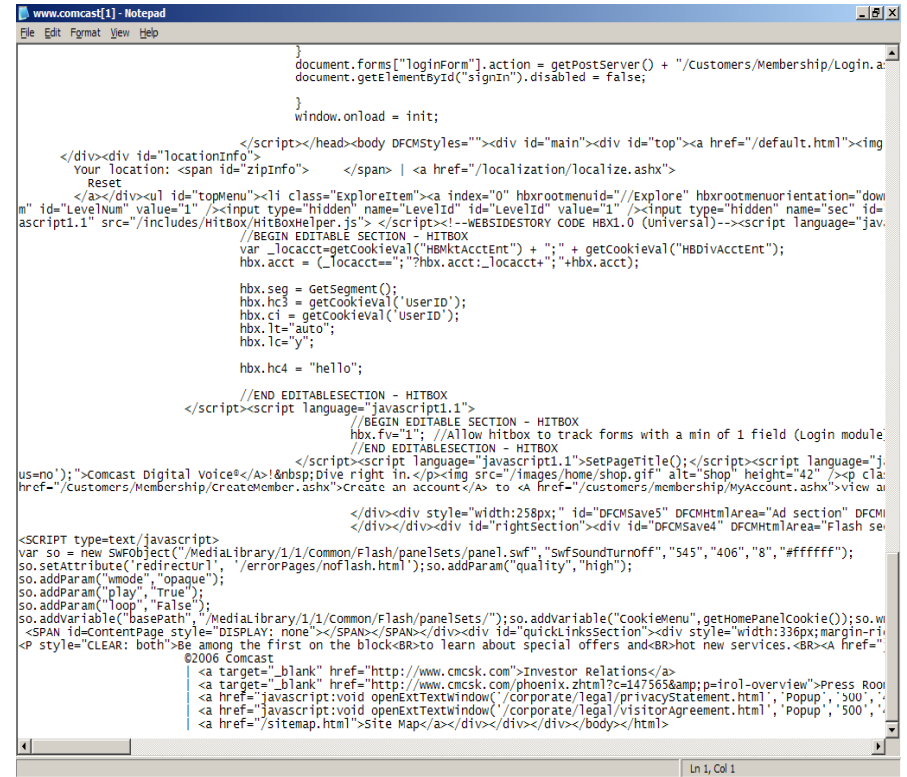
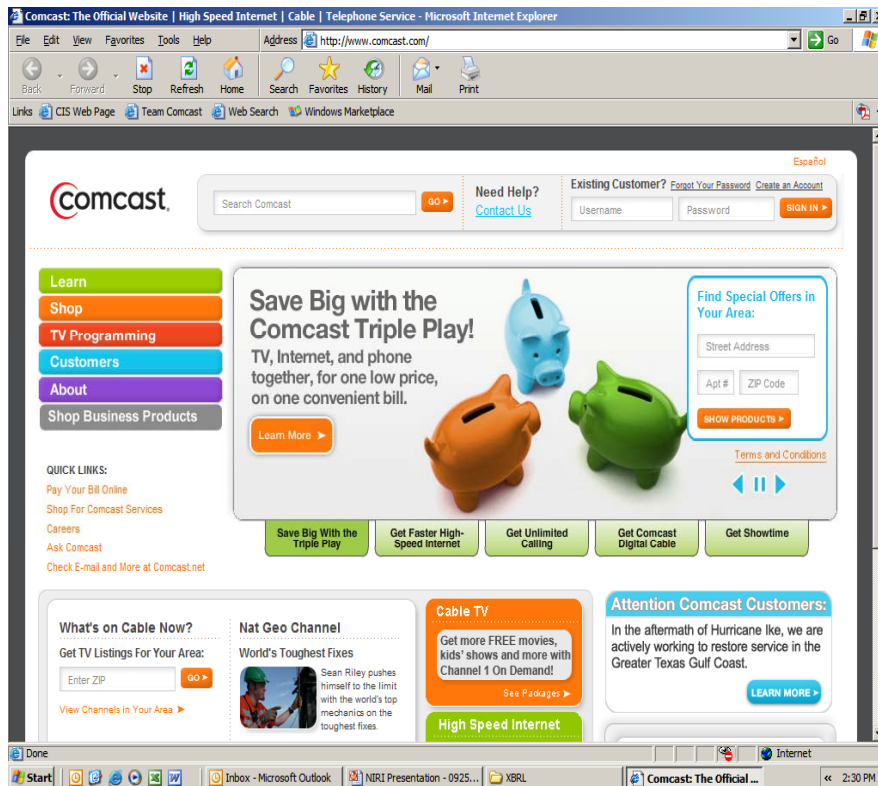
Extensions

Tagging / Mark-up

Instance Documents

XBRL @ 100,000 Feet

Similar to what HTML is to the Internet...



XBRL @ 100,000 Feet

...XBRL is to financial reporting

Label	9/30/2006 shares USD (\$) reportScenario: unaudited	12/30/2005 shares USD (\$) reportScenario: unaudited
Statement of Financial Position		
Cash and Cash Equivalents	2,774,000,000	693,000,000
Investments	656,000,000	148,000,000
Accounts Receivable, Gross	1,378,000,000	1,140,000,000
Allowance for Doubtful Accounts	150,000,000	132,000,000
Accounts Receivable, Net	1,228,000,000	1,008,000,000
Other Current Assets	823,000,000	685,000,000
Current Assets of Discontinued Operations	0	60,000,000
Total Current Assets	5,481,000,000	2,584,000,000
Investments	7,245,000,000	12,675,000,000
Property, Plant and Equipment, Gross - Total	35,250,000,000	29,783,000,000
Accumulated Depreciation and Amortization	14,579,000,000	12,079,000,000
Property and Equipment, Net	20,671,000,000	17,704,000,000
Franchise Rights	56,072,000,000	48,804,000,000
Goodwill	13,515,000,000	13,498,000,000
Other Intangible Assets, Net	4,457,000,000	3,118,000,000
Other Noncurrent Assets, Net	531,000,000	635,000,000
Noncurrent Assets of Discontinued Operations	0	4,118,000,000
Assets - Total	107,872,000,000	103,146,000,000
Accounts Payable and Accrued Expenses Related to Trade Creditors	2,351,000,000	1,985,000,000
Accrued Expenses and Other Current Liabilities	2,867,000,000	2,481,000,000
Deferred Income Taxes	185,000,000	2,000,000
Current Portion of Long-Term Debt	773,000,000	1,689,000,000
Current Liabilities of Discontinued Operations	0	112,000,000
Total Current Liabilities	6,176,000,000	6,269,000,000
Long-Term Debt, Less Current Portion	26,446,000,000	21,682,000,000
Deferred Income Taxes	27,499,000,000	27,370,000,000

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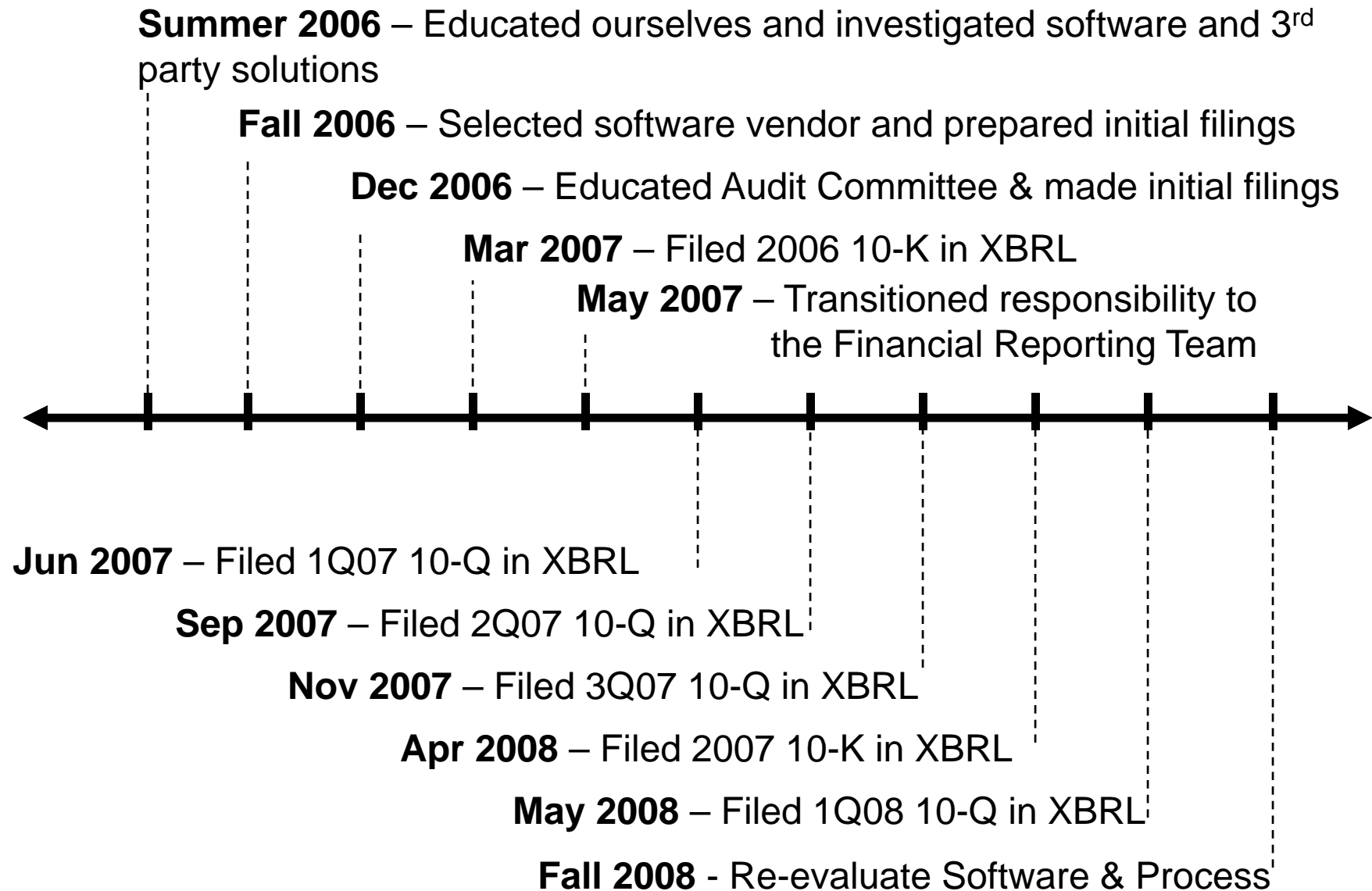
Instance Documents

Voluntary Filer Program vs. Pending Mandate

Bolt-on vs. Integrated Process

Comcast's Experience

History:



Comcast's Experience

Process:

“Tagging” is Performed Using Rivet Software

Assistance Provided by Rivet Software as Needed

8-K is Prepared

Review Checklist Completed (PCAOB Q&A)

XBRL Committee Review

8-K Reviewed by Legal Counsel

Documents are Validated and Filed by RR Donnelley

Comcast's Experience

Cost and Time Estimates:

	Comcast –VFP	SEC – Mandate	Comcast - Mandate
Research, Education, & Training	120 Hours	N/A	N/A
First Filing – VFP	60 Hours	N/A	N/A
Subsequent Filings – VFP	22 Hours	N/A	N/A
First Filing – Year 1 of Mandate	N/A	133 Hours & \$41K	60 Hours
Subsequent Filings – Year 1 of Mandate	N/A	25 Hours & \$13K	25 Hours
First Filing – Year 2 of Mandate	N/A	127 Hours & \$39K	150 – 300 Hours
Subsequent Filings – Year 2 of Mandate	N/A	72 Hours & \$25K	???

The Preparer's View Point

SEC Comment Letters – Common Themes:

Major Concerns	Other Concerns
Vendor readiness	IFRS
Detailed Tagging of Footnotes	Liability
Implementation Timing	Auditor Involvement
Grace Periods	
Form of Submission	

The Preparer's Viewpoint

Preparation – In-house vs Outsourcing:

	In-house Solutions	Outsourcing Solutions
Why?	Greater Control Greater Understanding of XBRL	Technical Support Experience Consolidation of Service
Why Not?	Time Constraints Resource Constraints Lack of Expertise	Conflicting Priorities Availability of Resources

The Preparer's View Point

Interaction with Investor Relations:

Website Posting Requirements

Increased Coverage for Small Companies

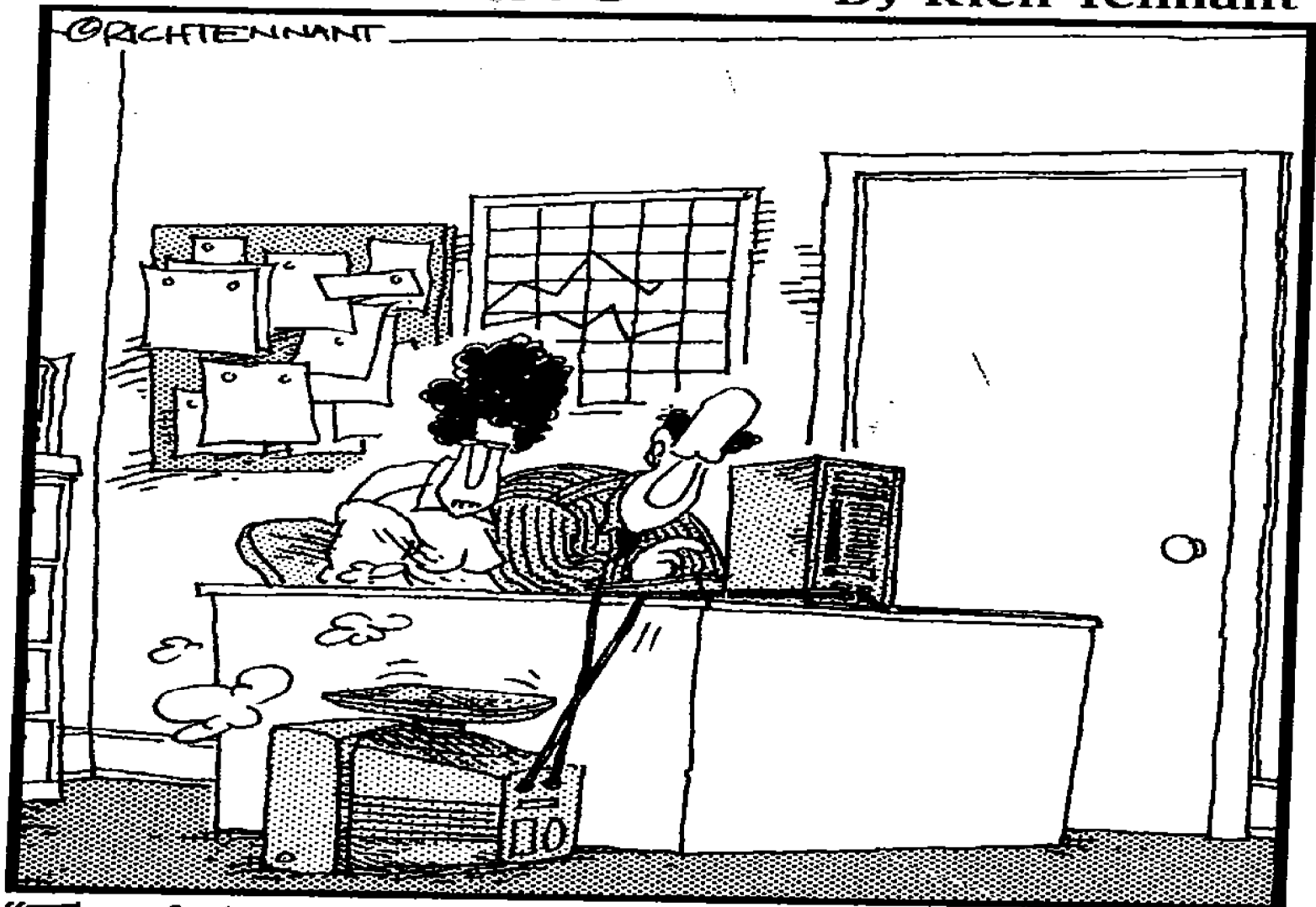
Expect Questions

Industry Standards Regarding Extensions

The Future – MD&A and Earnings Releases

The 5th Wave

By Rich Tennant



"The data tends to get a little too interactive."

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