

Model/Reference Implementation (Permitted) Financial Integrity

<http://www.xbrlsite.com/US-GAAP-2011/ReferenceImplementation/2011-03-15/abc-20101231.xml>

(<http://www.xbrlsite.com/US-GAAP-2011/ReferenceImplementation/2011-03-15/Landing.html>)

XBRL US Consistency Checks:

Passes all the XBRL US Consistency Suite tests, per Campbell Pryde (he ran this through the consistency suite for me)

As a demonstration, I created an XBRL Formula which checks to be sure that the authorized shares of common stock is greater than the issued and outstanding shares. See the validation results below.

ID	Explanation
ASSERTION_AuthorizedGreaterThanIssued_Consistency	$\$v:VARIABLE_CommonStockSharesIssued < \$v:VARIABLE_CommonStockSharesAuthorized$

Validation results:

ASSERTION_AuthorizedGreaterThanIssued_Consistency (evaluation 1)	satisfied	The value of the element in your XBRL submission matches the expected result of the formula.
ASSERTION_AuthorizedGreaterThanIssued_Consistency (evaluation 2)	satisfied	The value of the element in your XBRL submission matches the expected result of the formula.

XBRL Cloud Validation:

This passes XBRL Cloud validation with: 0 errors, 0 warnings, 18 inconsistencies, 0 best practice, or 0 information validation items. The 18 inconsistencies are due to stray XBRL calculations.

[XBRL Cloud Validation Report](http://www.xbrlsite.com/US-GAAP-2011/ReferenceImplementation/2011-03-15/abc-20101231.xml)
<http://www.xbrlsite.com/US-GAAP-2011/ReferenceImplementation/2011-03-15/abc-20101231.xml>
2011-03-12T04:33:34.657+0000

[Back to Report Summary](#)

Validation Summary

Severity	Count
Error	0
Warning	0
Inconsistency	18
Best Practice	0
Information	0
Total	18

Calculation inconsistencies:

Caused by prior period adjustment

22 Context [2009-Origins] [at 2009-12-31 for 000000001]							
23 U: Monetary							
24	us-gaap:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest	1	C	D- 3	39,000,000	nat	Inconsistency
				D- 3	36,000,000	comp	
25	us-gaap:StockholdersEquity	1	C	D- 3	36,000,000	nat	Inconsistency
				D- 3	7,000,000	comp	
26	us-gaap:RetainedEarningsAccumulatedDeficit	1	C	D- 3	7,000,000	nat	

Caused by business segment information:

134 Context [2009-Seg-A] [from 2009-01-01 to 2009-12-31 for 000000001]							
135 U: Monetary							
136	us-gaap:OperatingIncomeLoss	1	C	D- 1	4,000,000	nat	Inconsistency
				D- 1	(1,000,000)	comp	
137	us-gaap:Revenues	1	C	D- 1	4,000,000	nat	
138	us-gaap:OperatingExpenses	-1	D	D- 1	1,000,000	nat	Inconsistency
				D- 1	250,000	comp	
139	us-gaap:SellingGeneralAndAdministrativeExpenses	1	D	D- 1	250,000	nat	

140 Context [2009-Seg-B] [from 2009-01-01 to 2009-12-31 for 000000001]							
141 U: Monetary							
142	us-gaap:OperatingIncomeLoss	1	C	D- 1	1,000,000	nat	Inconsistency
				D- 1	(1,000,000)	comp	
143	us-gaap:Revenues	1	C	D- 1	2,000,000	nat	
144	us-gaap:OperatingExpenses	-1	D	D- 1	1,000,000	nat	Inconsistency
				D- 1	250,000	comp	
145	us-gaap:SellingGeneralAndAdministrativeExpenses	1	D	D- 1	250,000	nat	

146 Context [2009-Seg-C] [from 2009-01-01 to 2009-12-31 for 000000001]							
147 U: Monetary							
148	us-gaap:OperatingIncomeLoss	1	C	D- 1	1,000,000	nat	Inconsistency
				D- 1	(500,000)	comp	
149	us-gaap:Revenues	1	C	D- 1	2,000,000	nat	
150	us-gaap:OperatingExpenses	-1	D	D- 1	500,000	nat	Inconsistency
				D- 1	250,000	comp	
151	us-gaap:SellingGeneralAndAdministrativeExpenses	1	D	D- 1	250,000	nat	

152 Context [2009-Seg-D] [from 2009-01-01 to 2009-12-31 for 000000001]							
153 U: Monetary							
154	us-gaap:OperatingIncomeLoss	1	C	D- 3	1,000,000	nat	Inconsistency
				D- 3	(500,000)	comp	
155	us-gaap:Revenues	1	C	D- 3	2,000,000	nat	
156	us-gaap:OperatingExpenses	-1	D	D- 3	500,000	nat	Inconsistency
				D- 3	250,000	comp	
157	us-gaap:SellingGeneralAndAdministrativeExpense	1	D	D- 3	250,000	nat	

Caused by business segment information:

201 Context 0-2010-Seg-A[from 2010-01-01 to 2010-12-31 for 000000001]							
202 U-Monetary							
203	us-gaap:OperatingIncomeLoss	1	C	0-1	4,000,000	inst	Inconsistency
				0-1	(1,000,000)	comp	
204	us-gaap:Revenues	1	C	0-1	4,000,000	inst	
205	us-gaap:OperatingExpenses	-1	D	0-1	1,000,000	inst	Inconsistency
				0-1	250,000	comp	
206	us-gaap: SellingGeneralAndAdministrativeExpense	1	D	0-1	250,000	inst	
207 Context 0-2010-Seg-B[from 2010-01-01 to 2010-12-31 for 000000001]							
208 U-Monetary							
209	us-gaap:OperatingIncomeLoss	1	C	0-1	1,000,000	inst	Inconsistency
				0-1	(1,000,000)	comp	
210	us-gaap:Revenues	1	C	0-1	2,000,000	inst	
211	us-gaap:OperatingExpenses	-1	D	0-1	1,000,000	inst	Inconsistency
				0-1	250,000	comp	
212	us-gaap: SellingGeneralAndAdministrativeExpense	1	D	0-1	250,000	inst	
213 Context 0-2010-Seg-C[from 2010-01-01 to 2010-12-31 for 000000001]							
214 U-Monetary							
215	us-gaap:OperatingIncomeLoss	1	C	0-1	1,000,000	inst	Inconsistency
				0-1	(500,000)	comp	
216	us-gaap:Revenues	1	C	0-1	2,000,000	inst	
217	us-gaap:OperatingExpenses	-1	D	0-1	500,000	inst	Inconsistency
				0-1	250,000	comp	
218	us-gaap: SellingGeneralAndAdministrativeExpense	1	D	0-1	250,000	inst	
219 Context 0-2010-Seg-D[from 2010-01-01 to 2010-12-31 for 000000001]							
220 U-Monetary							
221	us-gaap:OperatingIncomeLoss	1	C	0-1	1,000,000	inst	Inconsistency
				0-1	(500,000)	comp	
222	us-gaap:Revenues	1	C	0-1	2,000,000	inst	
223	us-gaap:OperatingExpenses	-1	D	0-1	500,000	inst	Inconsistency
				0-1	250,000	comp	
224	us-gaap: SellingGeneralAndAdministrativeExpense	1	D	0-1	250,000	inst	

Conclusion: All calculation inconsistencies verified to be stray calculations and deemed OK.

General:

Extension concepts:

Not relevant as not a real filing.

Expected concepts:

Concept Name	Description	Count
us-gaap:Assets	Expect on all balance sheets, should have a tree of roll ups	2
us-gaap:AssetsCurrent	Expect on all classified balance sheets	2
us-gaap:CashAndCashEquivalentsPeriodIncreaseDecrease	Expect on all cash flow statements	2
us-gaap:IncomeLossFromContinuingOperationsIncludingPortionAttributableToNoncontrollingInterest	Highly probable on income statement	2
us-gaap:LiabilitiesAndStockholdersEquity	Expect on all balance sheets, should have a tree of roll ups	2
us-gaap:LiabilitiesCurrent	Expect on all classified balance sheets	2
us-gaap:NetCashProvidedByUsedInFinancingActivities	Expect on all cash flow statements, should have tree of roll ups	2
us-gaap:NetCashProvidedByUsedInInvestingActivities	Expect on all cash flow statements, should have tree of roll ups	2
us-gaap:NetCashProvidedByUsedInOperatingActivities	Expect on all cash flow statements, should have tree of roll ups	2
us-gaap:NetIncomeLoss	Highly probable on income statement	2
us-gaap:OperatingExpenses	Highly probable on income statement	2
us-gaap:OperatingIncomeLoss	Highly probable on income statement	2
us-gaap:RetainedEarningsAccumulatedDeficit	Highly probable on balance sheet, ties to statement of changes in equity	3
us-gaap:Revenues	Highly probable on income statement	2
us-gaap:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest	Highly probable on balance sheet, ties to statement of changes in equity	3

All expected concepts found.

XBRL Formulas Added:

Added 39 XBRL Formulas to verify that computations which XBRL calculations cannot check are proven to be correct. Most of these are [Roll Forward]s or cross dimensional aggregations.

ID	Explanation
(en)	
ASSERTION_101000_Concepts_Exist	(Put list of required concepts here)
ASSERTION_104100_AssetsEqualsLiabilitiesPlusEquity_Computes	$\$v:VARIABLE_Assets = \$v:VARIABLE_LiabilitiesAndStockholdersEquity$
(tack)	
ASSERTION_104102_ClassesOf_CommonStock_Foots	$\$v:VARIABLE_Total = \text{sum}(\$v:VARIABLE_Each)$
(tack)	
ASSERTION_104102_ClassesOf_CommonStockSharesOutstanding_Foots	$\$v:VARIABLE_Total = \text{sum}(\$v:VARIABLE_Each)$
(tack)	
ASSERTION_154102_CommonStockSharesOutstanding_Reconciles	$\$v:VARIABLE_BalanceStart + \$v:VARIABLE_Change = \$v:VARIABLE_BalanceEnd$
(Stock)	
ASSERTION_104101_ClassesOf_PrefereedStock_Foots	$\$v:VARIABLE_Total = \text{sum}(\$v:VARIABLE_Each)$
(tack)	
ASSERTION_104101_ClassesOf_PrefereedStockSharesOutstanding_Foots	$\$v:VARIABLE_Total = \text{sum}(\$v:VARIABLE_Each)$
(Stock)	
ASSERTION_104101_PrefereedStockSharesOutstanding_Reconciles	$\$v:VARIABLE_BalanceStart + \$v:VARIABLE_Change = \$v:VARIABLE_BalanceEnd$
(tack)	
ASSERTION_104103_ClassesOf_TreasuryStock_Foots	$\$v:VARIABLE_Total = \text{sum}(\$v:VARIABLE_Each)$
(tack)	
ASSERTION_106100_CashFlowStatement_Reconciles	$\$v:VARIABLE_BalanceStart + \$v:VARIABLE_Change = \$v:VARIABLE_BalanceEnd$
ASSERTION_153106_StockholdersEquityAttributableToParent_Reconciles	$\$v:VARIABLE_BalanceStart + \$v:VARIABLE_Change = \$v:VARIABLE_BalanceEnd$
ASSERTION_153101_PrefereedStockValue_Reconciles	$\$v:VARIABLE_BalanceStart + \$v:VARIABLE_Change = \$v:VARIABLE_BalanceEnd$
ASSERTION_153102_CommonStockValue_Reconciles	$\$v:VARIABLE_BalanceStart + \$v:VARIABLE_Change = \$v:VARIABLE_BalanceEnd$
ASSERTION_153103_AdditionalPaidInCapital_Reconciles	$\$v:VARIABLE_BalanceStart + \$v:VARIABLE_Change = \$v:VARIABLE_BalanceEnd$
ASSERTION_153104_TreasuryStockValue_Reconciles	$\$v:VARIABLE_BalanceStart + \$v:VARIABLE_Change = \$v:VARIABLE_BalanceEnd$
ASSERTION_153105_RetainedEarningsAccumulatedDeficit_Reconciles	$\$v:VARIABLE_BalanceStart + \$v:VARIABLE_Change = \$v:VARIABLE_BalanceEnd$
ASSERTION_153107_NoncontrollingInterest_Reconciles	$\$v:VARIABLE_BalanceStart + \$v:VARIABLE_Change = \$v:VARIABLE_BalanceEnd$
ASSERTION_153108_TotalEquity_ParentPlusNoncontrollingInterest_Reconciles	$\$v:VARIABLE_BalanceStart + \$v:VARIABLE_Change = \$v:VARIABLE_BalanceEnd$
ASSERTION_153110*_PriorPeriodAdjustments_RetainedEarnings_Reconciles	$\$v:VARIABLE_Restated = (\$v:VARIABLE_Original + \$v:VARIABLE_Adjustment)$
ASSERTION_153110*_PriorPeriodAdjustments_StockholdersEquityAttributableToParent_Reconciles	$\$v:VARIABLE_Restated = (\$v:VARIABLE_Original + \$v:VARIABLE_Adjustment)$
ASSERTION_153110*_PriorPeriodAdjustments_StockholdersEquityIncludingPortionAttributableToParent_Reconciles	$\$v:VARIABLE_Restated = (\$v:VARIABLE_Original + \$v:VARIABLE_Adjustment)$
ASSERTION_154***_StatementOfChangesInEquity_ChangesCrossCasts1	$\$v:EquityOfParent = (\$v:PrefereedStock + \$v:CommonStock + \$v:AdditionalPaidInCapital + \$v:TreasuryStock + \$v:RetainedEarnings)$
ASSERTION_154***_StatementOfChangesInEquity_ChangesCrossCasts2	$\$v:EquityIncludingParentAndNoncontrollingInterest = (\$v:EquityOfParent + \$v:EquityOfNoncontrollingInterest)$
ASSERTION_154***_StatementOfChangesInEquity_BalancesCrossCasts1	$\$v:EquityOfParent = (\$v:PrefereedStock + \$v:CommonStock + \$v:AdditionalPaidInCapital + \$v:TreasuryStock + \$v:RetainedEarnings)$
ASSERTION_154***_StatementOfChangesInEquity_BalancesCrossCasts2	$\$v:EquityIncludingParentAndNoncontrollingInterest = (\$v:EquityOfParent + \$v:EquityOfNoncontrollingInterest)$
(upmentDetail)	
ASSERTION_305000_PropertyPlantAndEquipmentByType_Foots	$\$v:VARIABLE_Total = \text{sum}(\$v:VARIABLE_Each)$
(uments)	
ASSERTION_306010_LongTermDebtInstruments_Foots	$\$v:VARIABLE_Total = \text{sum}(\$v:VARIABLE_Each)$
(real)	
ASSERTION_307000_LossContingencyAccruals_Reconciles	$\$v:VARIABLE_BalanceStart + \$v:VARIABLE_Change = \$v:VARIABLE_BalanceEnd$
(ctions)	
ASSERTION_308000_NonmonetaryTransactionGainLossRecognizedOnTransfer_Foots	$\$v:VARIABLE_Total = \text{sum}(\$v:VARIABLE_Each)$
(ctions)	
ASSERTION_308000_NonmonetaryTransactionAmountOfBarterTransaction_Foots	$\$v:VARIABLE_Total = \text{sum}(\$v:VARIABLE_Each)$

ASSERTION_309001_BusinessSegments_Revenues_ \$v:VARIABLE_Total = sum(\$v:VARIABLE_Each)
_Footst

ASSERTION_309001_BusinessSegments_Operating_ \$v:VARIABLE_Total = sum(\$v:VARIABLE_Each)
Expenses_Footst

ASSERTION_309001_BusinessSegments_SellingGe_ \$v:VARIABLE_Total = sum(\$v:VARIABLE_Each)
neralAndAdministrativeExpense_Footst

ASSERTION_309001_BusinessSegments_Depreciati_ \$v:VARIABLE_Total = sum(\$v:VARIABLE_Each)
on_Footst

ASSERTION_309001_BusinessSegments_Operating_ \$v:VARIABLE_Total = sum(\$v:VARIABLE_Each)
IncomeLoss_Footst

ASSERTION_309001_BusinessSegments_Payments_ \$v:VARIABLE_Total = sum(\$v:VARIABLE_Each)
ToAcquirePropertyPlantAndEquipment_Footst

ASSERTION_309001_BusinessSegments_Assets_Fo_ \$v:VARIABLE_Total = sum(\$v:VARIABLE_Each)
otst

ASSERTION_309002_GeographicAreas_Areas_Foot_ \$v:VARIABLE_Total = sum(\$v:VARIABLE_Each)
st

ASSERTION_309002_GeographicAreas_Countries_F_ \$v:VARIABLE_Total = sum(\$v:VARIABLE_Each)
ootst

Document information:

SEC Interactive Data rendering:

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Cover	<table border="1"> <thead> <tr> <th>Document Information (USD \$)</th> <th>12 Months Ended</th> </tr> <tr> <th></th> <th>Dec. 31, 2010</th> </tr> </thead> <tbody> <tr> <td colspan="2">Document Information [Hierarchy]</td> </tr> <tr> <td>Entity Registrant Name</td> <td>ABC Company</td> </tr> <tr> <td>Entity Central Index Key</td> <td>0000000001</td> </tr> <tr> <td>Entity Filer Category</td> <td>Large Accelerated Filer</td> </tr> <tr> <td>Entity Current Reporting Status</td> <td>Yes</td> </tr> <tr> <td>Entity Voluntary Filers</td> <td>Yes</td> </tr> <tr> <td>Entity Well-known Seasoned Issuer</td> <td>No</td> </tr> <tr> <td>Entity Public Float</td> <td>\$ 9,000,000</td> </tr> <tr> <td>Document Type</td> <td>10-K</td> </tr> <tr> <td>Amendment Flag</td> <td>false</td> </tr> <tr> <td>Document Fiscal Period Focus</td> <td>FY</td> </tr> <tr> <td>Document Fiscal Year Focus</td> <td>2010</td> </tr> <tr> <td>Document Period End Date</td> <td>Dec. 31, 2010</td> </tr> <tr> <td>Current Fiscal Year End Date</td> <td>--12-31</td> </tr> <tr> <td>Trading Symbol</td> <td>ABC</td> </tr> <tr> <td colspan="2">Common Class A [Member]</td> </tr> <tr> <td colspan="2">Document Information [Hierarchy]</td> </tr> <tr> <td>Entity Public Float</td> <td>5,000,000</td> </tr> <tr> <td>Entity Common Stock, Shares Outstanding</td> <td>50,000</td> </tr> <tr> <td colspan="2">Common Class B [Member]</td> </tr> <tr> <td colspan="2">Document Information [Hierarchy]</td> </tr> <tr> <td>Entity Public Float</td> <td>\$ 4,000,000</td> </tr> <tr> <td>Entity Common Stock, Shares Outstanding</td> <td>40,000</td> </tr> </tbody> </table>	Document Information (USD \$)	12 Months Ended		Dec. 31, 2010	Document Information [Hierarchy]		Entity Registrant Name	ABC Company	Entity Central Index Key	0000000001	Entity Filer Category	Large Accelerated Filer	Entity Current Reporting Status	Yes	Entity Voluntary Filers	Yes	Entity Well-known Seasoned Issuer	No	Entity Public Float	\$ 9,000,000	Document Type	10-K	Amendment Flag	false	Document Fiscal Period Focus	FY	Document Fiscal Year Focus	2010	Document Period End Date	Dec. 31, 2010	Current Fiscal Year End Date	--12-31	Trading Symbol	ABC	Common Class A [Member]		Document Information [Hierarchy]		Entity Public Float	5,000,000	Entity Common Stock, Shares Outstanding	50,000	Common Class B [Member]		Document Information [Hierarchy]		Entity Public Float	\$ 4,000,000	Entity Common Stock, Shares Outstanding	40,000
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Document Information																																																			
Financial Statements																																																			
Notes to Financial Statements																																																			
All Reports																																																			

Considerations:

- (1) All required concepts exist.
- (2) Entity Common Stock Shares ties to concept used within classes of common stock table. (SEC requires a different concept to be used here for common stock shares.

Firefox rendering:

IDENTIFIER: 000000001 - HTTP://WWW.SEC.GOV/C

LEGAL ENTITY [AXIS]: CONSOLIDATED ENTITY [DOMAIN]

REPORT DATE [AXIS]: [ALL]

DATE: 12 MONTHS ENDED 2010-12-31

LANG	ITEM	NOTES	CLASS OF STOCK [AXIS]	CLASS OF STOCK [DOMAIN]
	ENTITY REGISTRANT NAME			ABC Company
	ENTITY CENTRAL INDEX KEY			000000001
	ENTITY FILER CATEGORY			Large Accelerated Filer
	ENTITY CURRENT REPORTING STATUS			Yes
	ENTITY VOLUNTARY FILERS			Yes
	ENTITY WELL-KNOWN SEASONED ISSUER			No
	DOCUMENT TYPE			10-K
	AMENDMENT FLAG			false
	DOCUMENT FISCAL PERIOD FOCUS			FY
	DOCUMENT FISCAL YEAR FOCUS			2010
	DOCUMENT PERIOD END DATE			2010-12-31
	CURRENT FISCAL YEAR END DATE			--12-31
	TRADING SYMBOL			ABC

101000 - Document - Document Information

IDENTIFIER: 000000001 - HTTP://WWW.SEC.GOV/C

REPORT DATE [AXIS]: [ALL]

LEGAL ENTITY [AXIS]: CONSOLIDATED ENTITY [DOMAIN]

DATE: 2010-12-31

(IN THOUSANDS)			CLASS OF STOCK [AXIS]	CLASS OF STOCK [DOMAIN]	COMMON CLASS A [MEMBER]	COMMON CLASS B [MEMBER]
UNIT	ITEM	NOTES				
USD	ENTITY PUBLIC FLOAT			9,000	5,000	4,000
SHARES	ENTITY COMMON STOCK, SHARES OUTSTANDING				50	40

Balance sheet:

CONSOLIDATED BALANCE SHEETS		
ABC Company, Inc.		
December 31,		
(thousands)		
ASSETS	2010	2009
CURRENT ASSETS		
Cash and cash equivalents	11,000	10,000
Restricted cash	1,000	1,000
Short term investments	1,000	1,000
Accounts receivable, net of allowance for doubtful accounts of \$1,000 and \$1,000	29,000	29,000
Inventories	4,000	4,000
Prepaid expenses	8,000	8,000
Other	2,000	2,000
Total current assets	56,000	56,000
NONCURRENT ASSETS		
Property, plant and equipment, net	9,000	9,000
Other noncurrent assets ⁽¹⁾	82,000	82,000
Total noncurrent assets	91,000	91,000
Total assets	147,000	147,000
LIABILITIES AND EQUITY		
CURRENT LIABILITIES		
Accounts payable and accrued expenses	7,000	7,000
Current portion of long term debt	22,000	22,000
Other	26,000	26,000
Total current liabilities	55,000	55,000
NONCURRENT LIABILITIES		
Accounts payable and accrued expenses, noncurrent	1,000	1,000
Long-term debt	19,000	19,000
Other noncurrent liabilities ⁽²⁾	32,000	33,000
Total noncurrent liabilities	52,000	53,000
Total liabilities	107,000	108,000
Commitments and contingencies (Note 3)		
STOCKHOLDERS' EQUITY		
Preferred stock, Class A, \$1 par, 10,000 shares authorized, issued and outstanding; redemption amount \$5,000, liquidation preference \$10,000, conversion basis Truncant cursum est		
	10,000	10,000
Class A and Class B common stock, \$1 par, 110,000 shares authorized (Class A 60,000, Class B 50,000), 90,000 shares issued and outstanding (Class A 50,000, Class B 40,000), Class A conversion basis is Ullamcooper vel sollicitudin lacus, Class B conversion basis is Maunsi truncant cursum est		
	20,000	20,000
Additional paid in capital		
	1,000	1,000
Treasury stock, share value \$1, 10,000 shares, restrictions are Cursum est ullamcooper vel sollicitudin lacus		
	(2,000)	(2,000)
Retained earnings		
	7,000	7,000
Stockholders' equity attributable to parent	36,000	36,000
Stockholders' equity attributable to noncontrolling interest		
	4,000	5,000
Stockholders' equity including portion attributable to noncontrolling interest	40,000	39,000
Total liabilities and stockholders' equity	147,000	147,000

Considerations:

- (1) Facts expected to exist do exist: us-gAAP:Assets, us-gAAP:LiabilitiesAndStockholdersEquity, us-gAAP:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest
- (2) Proper concept is used for total stockholders' equity: us-gAAP:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest
- (3) All balance sheet line items proven to add up using XBRL calculations with no calculation inconsistencies.
- (4) The balance sheet proven to balance using XBRL Formula (i.e. us-gAAP:Assets = us-gAAP:LiabilitiesAndStockholdersEquity)

(5) All equity accounts ties to statement of changes in stockholders' equity without duplicating facts.

(6) Line items for inventories; property, plant and equipment; long-term debt; preferred stock; common stock; treasury stock; statement of changes in equity; cash flow statement tie to detailed disclosures or statements.

Proves balance sheet balances:

ASSERTION_AssetsEqualsLiabilitiesPlusEquity_Computes (evaluation 1)	satisfied	$\$v\{VARIABLE_Assets=147000 = \$v\{VARIABLE_LiabilitiesAndStockholdersEquity=147000$
ASSERTION_AssetsEqualsLiabilitiesPlusEquity_Computes (evaluation 2)	satisfied	$\$v\{VARIABLE_Assets=147000 = \$v\{VARIABLE_LiabilitiesAndStockholdersEquity=147000$

Proves balance sheet foots:

84 Context F-2010[at 2010-12-31 for 0000000001]					
85 U-Monetary					
86 us-gaap:Assets					
87	us-gaap:AssetsCurrent	1	D -3	56,000	both OK
88	us-gaap:CashAndCashEquivalentsAtCarryingValue	1	D -3	11,000	inst
89	us-gaap:RestrictedCashAndInvestmentsCurrent	1	D -3	1,000	inst
90	us-gaap:ShortTermInvestments	1	D -3	1,000	inst
91	us-gaap:AccountsReceivableNetCurrent	1	D -3	29,000	inst
92	us-gaap:InventoryNet	1	D -3	4,000	inst
93	us-gaap:PrepaidExpenseCurrent	1	D -3	8,000	inst
94	us-gaap:OtherAssetsCurrent	1	D -3	2,000	inst
95	us-gaap:AssetsNoncurrent	1	D -3	91,000	both OK
96	us-gaap:PropertyPlantAndEquipmentNet	1	D -3	9,000	inst
97	us-gaap:OtherAssetsNoncurrent	1	D -3	82,000	inst
98 us-gaap:LiabilitiesAndStockholderEquity					
99	us-gaap:Liabilities	1	C -3	107,000	both OK
100	us-gaap:LiabilitiesCurrent	1	C -3	55,000	both OK
101	us-gaap:AccountsPayableAndAccruedLiabilitiesCurrent	1	C -3	7,000	inst
102	us-gaap:DebtCurrent	1	C -3	22,000	inst
103	us-gaap:OtherLiabilitiesCurrent	1	C -3	26,000	inst
104	us-gaap:LiabilitiesNoncurrent	1	C -3	52,000	both OK
105	us-gaap:AccountsPayableAndAccruedLiabilitiesNoncurrent	1	C -3	1,000	inst
106	us-gaap:LongTermDebtAndCapitalLeaseObligations	1	C -3	19,000	inst
107	us-gaap:OtherLiabilitiesNoncurrent	1	C -3	32,000	inst
108	us-gaap:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest	1	C -3	40,000	both OK
109	us-gaap:StockholdersEquity	1	C -3	36,000	both OK
110	us-gaap:PreferredStockValue	1	C -3	10,000	inst
111	us-gaap:CommonStockValue	1	C -3	20,000	inst
112	us-gaap:AdditionalPaidInCapital	1	C -3	1,000	inst
113	us-gaap:TreasuryStockValue	-1	D -3	2,000	inst
114	us-gaap:RetainedEarningsAccumulatedDeficit	1	C -3	7,000	inst
115	us-gaap:MinorityInterest	1	C -3	4,000	inst

25	Context J-2009[at 2009-12-31 for 0000000001]					
26	U-Monclacy					
27	us-gaap:Assets		0	D -3	147,000	both OK
28	us-gaap:AssetsCurrent	1	D	-3	56,000	both OK
29	us-gaap:CashAndCashEquivalentsAtCarryingValue	1	D	-3	10,000	inst
30	us-gaap:RestrictedCashAndInvestmentsCurrent	1	D	-3	1,000	inst
31	us-gaap:ShortTermInvestments	1	D	-3	3,000	inst
32	us-gaap:AccountsReceivableNetCurrent	1	D	-3	29,000	inst
33	us-gaap:InventoryNet	1	D	-3	4,000	inst
34	us-gaap:PrepaidExpenseCurrent	1	D	-3	8,000	inst
35	us-gaap:OtherAssetsCurrent	1	D	-3	2,000	inst
36	us-gaap:AssetsNoncurrent	1	D	-3	91,000	both OK
37	us-gaap:PropertyPlantAndEquipmentNet	1	D	-3	9,000	inst
38	us-gaap:OtherAssetsNoncurrent	1	D	-3	82,000	inst
39	us-gaap:LiabilitiesAndStockholdersEquity		C	D -3	147,000	both OK
40	us-gaap:Liabilities	1	C	-3	108,000	both OK
41	us-gaap:LiabilitiesCurrent	1	C	-3	55,000	both OK
42	us-gaap:AccountsPayableAndAccruedLiabilitiesCurrent	1	C	-3	7,000	inst
43	us-gaap:DebtCurrent	1	C	-3	22,000	inst
44	us-gaap:OtherLiabilitiesCurrent	1	C	-3	26,000	inst
45	us-gaap:LiabilitiesNoncurrent	1	C	-3	53,000	both OK
46	us-gaap:AccountsPayableAndAccruedLiabilitiesNoncurrent	1	C	-3	1,000	inst
47	us-gaap:LongTermDebtAndCapitalLeaseObligations	1	C	-3	19,000	inst
48	us-gaap:OtherLiabilitiesNoncurrent	1	C	-3	33,000	inst
49	us-gaap:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest	1	C	-3	39,000	both OK
50	us-gaap:StockholdersEquity	1	C	-3	36,000	both OK
51	us-gaap:PreferredStockValue	1	C	-3	10,000	inst
52	us-gaap:CommonStockValue	1	C	-3	20,000	inst
53	us-gaap:AdditionalPaidInCapital	1	C	-3	1,000	inst
54	us-gaap:TreasuryStockValue	-1	D	-3	2,000	inst
55	us-gaap:RetainedEarningsAccumulatedDeficit	1	C	-3	7,000	inst
56	us-gaap:MinorityInterest	1	C	-3	3,000	inst

SEC rendering:

Cover		
Document Information		
Financial Statements		
Statement of Financial Position	Statement of Financial Position (As Reported February 12, 2011 (Member), Parent Company (Member), USD \$) in Thousands	Dec. 31, 2010 Dec. 31, 2009
Classes of Preferred Stock	Assets, Current (Roll Up)	
Classes of Common Stock	Cash and cash equivalents	\$ 11,000 \$ 10,000
Classes of Treasury Stock	Restricted cash	1,000 1,000
Statement of Financial Position, Other Parenthetical	Short-term investments	1,000 2,000
Statement of Operations	Accounts receivable, net of allowance for doubtful accounts of \$1,000 and \$1,000	29,000 29,000
Statement of Operations, Net Income Breakdown	Inventory	4,000 4,000
Statement of Operations, Earnings Per Share	Prepaid expense	8,000 8,000
Statement of Cash Flows	Other	2,000 2,000
Prior Period Adjustment, Retained Earnings	Total current assets	56,000 56,000
Prior Period Adjustment, Stockholders' Equity Attributable to Parent	Assets, Noncurrent (Roll Up)	
Prior Period Adjustment, Stockholders' Equity Including Portion Attributable to Noncontrolling Interest	Property, plant and equipment, net	9,000 9,000
Statement of Changes in Equity, Preferred Stock	Other noncurrent assets	82,000 82,000
Statement of Changes in Equity, Common Stock	Total noncurrent assets	91,000 91,000
Statement of Changes in Equity, Additional Paid-in Capital	Total assets	147,000 147,000
Statement of Changes in Equity, Treasury Stock	Liabilities, Current (Roll Up)	
Statement of Changes in Equity, Retained Earnings	Accounts payable and accrued expenses	7,000 7,000
Statement of Changes in Equity, Stockholders' Equity Attributable to Parent	Current portion of long-term debt	22,000 22,000
Statement of Changes in Equity, Stockholders' Equity Attributable to Noncontrolling Interest	Other	26,000 26,000
Statement of Changes in Equity, Stockholders' Equity, Including Portion Attributable to Noncontrolling Interest	Total current liabilities	55,000 55,000
	Liabilities, Noncurrent (Roll Up)	
	Accounts payable and accrued expenses, noncurrent	1,000 1,000
	Long-term debt	19,000 19,000
	Other noncurrent liabilities	32,000 33,000
	Total noncurrent liabilities	52,000 53,000
	Total liabilities	107,000 108,000
	Stockholders' Equity Attributable to Parent (Roll Up)	
	Preferred stock, Class A, \$1 par, 10,000 shares authorized, issued and outstanding; redemption amount \$5,000, liquidation preference \$10,000, conversion basis Tincidunt curaus est	10,000 10,000
	Class A and Class B common stock, \$1 par, 110,000 shares authorized (Class A 60,000, Class B 50,000), 90,000 shares issued and outstanding (Class A 50,000, Class B 40,000)	20,000 20,000
	Additional paid in capital	1,000 1,000
	Treasury stock, share value \$1, 10,000 shares, restrictions are Curus est ullamcorper vel sollicitudin lacus	(2,000) (2,000)
	Retained earnings	7,000 7,000
	Stockholders' equity attributable to parent	36,000 36,000
	Stockholders' equity attributable to noncontrolling interest	4,000 3,000
	Stockholders' equity, including portion attributable to noncontrolling interest	40,000 39,000
	Total liabilities and stockholders' equity	\$ 147,000 \$ 147,000
Notes to Financial Statements		
All Reports		

Firefox rendering:

104000 - Statement - Statement of Financial Position, Classified

IDENTIFIER: 000000001 - HTTP://WWW.SEC.GOV/C

LEGAL ENTITY [AXIS]: PARENT COMPANY [MEMBER]

REPORT DATE [AXIS]: AS REPORTED FEBRUARY 12, 2011 [MEMBER]

UNIT: USD

ITEM	NOTES	DATE	
		2009-12-31	2010-12-31
CASH AND CASH EQUIVALENTS, AT CARRYING VALUE		10,000	11,000
RESTRICTED CASH AND INVESTMENTS, CURRENT		1,000	1,000
SHORT-TERM INVESTMENTS		2,000	1,000
ACCOUNTS RECEIVABLE, NET, CURRENT		29,000	29,000
INVENTORY, NET		4,000	4,000
PREPAID EXPENSE, CURRENT		8,000	8,000
OTHER ASSETS, CURRENT		2,000	2,000
ASSETS, CURRENT, TOTAL		56,000	56,000
PROPERTY, PLANT AND EQUIPMENT, NET		9,000	9,000
OTHER ASSETS, NONCURRENT		82,000	82,000
ASSETS, NONCURRENT, TOTAL		91,000	91,000
ASSETS, TOTAL		147,000	147,000
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES, CURRENT		7,000	7,000
DEBT, CURRENT		22,000	22,000
OTHER LIABILITIES, CURRENT		26,000	26,000
LIABILITIES, CURRENT, TOTAL		55,000	55,000
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES, NONCURRENT		1,000	1,000
LONG-TERM DEBT AND CAPITAL LEASE OBLIGATIONS		19,000	19,000
OTHER LIABILITIES, NONCURRENT		33,000	32,000
LIABILITIES, NONCURRENT, TOTAL		53,000	52,000
LIABILITIES, TOTAL		108,000	107,000
PREFERRED STOCK, VALUE, ISSUED		10,000	10,000
COMMON STOCK, VALUE, ISSUED		20,000	20,000
ADDITIONAL PAID IN CAPITAL		1,000	1,000
TREASURY STOCK, VALUE		(2,000)	(2,000)
RETAINED EARNINGS (ACCUMULATED DEFICIT)		7,000	7,000
STOCKHOLDERS' EQUITY ATTRIBUTABLE TO PARENT, TOTAL		36,000	36,000
STOCKHOLDERS' EQUITY ATTRIBUTABLE TO NONCONTROLLING INTEREST		3,000	4,000
STOCKHOLDERS' EQUITY, INCLUDING PORTION ATTRIBUTABLE TO NONCONTROLLING INTEREST, TOTAL		39,000	40,000
LIABILITIES AND STOCKHOLDERS' EQUITY, TOTAL		147,000	147,000

Connections:

Linkage Label Info			
http://fbsd.org/en-gaasp/role/statement/StatementOfFinancialPositionClassified	GOV / C	0	
http://fbsd.org/en-gaasp/role/statement/StatementOfCashFlowsIndirect		0	
	FI (MEA)	0	
		0	
	2010 12 31		
CASH AND CASH EQUIVALENTS, AT CARRYING VALUE		10,000	11,000

Linkage Label Info			
http://fbsd.org/en-gaasp/role/statement/StatementOfFinancialPositionClassified	FI (MEA)	0	
http://www.abc.com/role/inventoryByComponent		0	
	2010 12 31		
		10,000	11,000
		1,000	1,000
		2,000	1,000
		15,000	19,000
INVENTORY, NET		4,000	4,000

Linkage Label Info			
http://fbsd.org/en-gaasp/role/statement/StatementOfFinancialPositionClassified		10,000	11,000
http://www.abc.com/role/PropertyPlantAndEquipmentDetail		1,000	1,000
		2,000	1,000
		15,000	19,000
		4,000	4,000
		8,000	8,000
		2,000	2,000
		26,000	26,000
PROPERTY, PLANT AND EQUIPMENT, NET		9,000	9,000

Linkage Label Info			
http://www.abc.com/role/longTermDebtComponents		4,000	4,000
http://www.abc.com/role/StatementOfFinancialPosition		8,000	8,000
		2,000	2,000
		14,000	14,000
		4,000	4,000
		12,000	12,000
		11,000	11,000
		147,000	147,000
CURRENT PORTION OF LONG TERM DEBT		7,000	7,000
		15,000	15,000

Linkage Label Info			
http://www.abc.com/role/StatementOfFinancialPosition		9,000	9,000
http://www.abc.com/role/longTermDebtComponents		81,000	81,000
		11,000	11,000
		147,000	147,000
		7,000	7,000
		11,000	11,000
		26,000	26,000
		15,000	15,000
		1,000	1,000
LONG TERM DEBT		16,000	16,000

Linkage Label Info			
http://fbsd.org/en-gaasp/role/statement/StatementOfFinancialPositionClassified		12,000	12,000
http://www.abc.com/role/ClassifiedRetainedEarnings		19,000	19,000
		14,000	14,000
		1,000	1,000
		19,000	19,000
		11,000	11,000
		12,000	12,000
		119,000	117,000
RETAINED EARNINGS VALUE, DATED		10,000	10,000

Linkage Label Info	20,000	20,000
http://www.abc.com/role/ClassesOfCommonStock	18,000	18,000
http://fedb.org/us-gaap/role/statement/StatementOfFinancialPositionClassified	1,000	1,000
	19,000	19,000
	20,000	20,000
	20,000	20,000
	18,000	18,000
	19,000	19,000
COMMON STOCK, VALUE, ISSUED	20,000	20,000

Linkage Label Info	1,000	1,000
http://www.abc.com/role/ClassesOfIssuedStock	19,000	19,000
http://www.abc.com/role/StatementOfChangesInEquity	11,000	11,000
http://fedb.org/us-gaap/role/statement/StatementOfFinancialPositionClassified	11,000	11,000
	12,000	12,000
	128,000	127,000
	10,000	10,000
	20,000	20,000
	1,000	1,000
TREASURY STOCK, VALUE	(1,000)	(1,000)

Linkage Label Info	1,000	1,000
http://www.abc.com/role/StatementOfChangesInEquity	19,000	19,000
http://fedb.org/us-gaap/role/statement/StatementOfFinancialPositionClassified	11,000	11,000
	11,000	11,000
	128,000	127,000
	10,000	10,000
	20,000	20,000
	1,000	1,000
	(2,000)	(2,000)
RETAINED EARNINGS (ACCUMULATED DEFICIT)	7,000	7,000

Linkage Label Info	19,000	19,000
http://www.abc.com/role/FinancialError	21,000	21,000
http://www.abc.com/role/StatementOfChangesInEquity	11,000	11,000
http://fedb.org/us-gaap/role/statement/StatementOfFinancialPositionClassified	108,000	107,000
	10,000	10,000
	20,000	20,000
	1,000	1,000
	(1,000)	(1,000)
	7,000	7,000
STOCKHOLDERS EQUITY ATTRIBUTABLE TO PARENT, TOTAL	26,000	26,000

SEC Interactive Data rendering:

Balance sheet parenthetical:

Classes of preferred stock:

Cover	<table border="1"> <thead> <tr> <th>Classes of Preferred Stock (As Reported February 12, 2011 [Member], Parent Company [Member], USD \$)</th> <th>12 Months Ended Dec. 31, 2010 Preferred Class A [Member]</th> </tr> </thead> <tbody> <tr> <td>Preferred Stock, by Class [Hierarchy]</td> <td></td> </tr> <tr> <td>Preferred Stock, Value, Issued</td> <td>\$ 10,000,000</td> </tr> <tr> <td>Preferred Stock, Par or Stated Value Per Share</td> <td>1.00</td> </tr> <tr> <td>Preferred Stock, Shares Authorized</td> <td>20,000</td> </tr> <tr> <td>Preferred Stock, Shares Issued</td> <td>20,000</td> </tr> <tr> <td>Preferred Stock, Shares Outstanding</td> <td>20,000</td> </tr> <tr> <td>Preferred Stock, Value, Outstanding</td> <td>10,000,000</td> </tr> <tr> <td>Preferred Stock, Redemption Amount</td> <td>\$ 10,000,000</td> </tr> <tr> <td>Preferred Stock, Liquidation Preference Per Share</td> <td>20000</td> </tr> <tr> <td>Preferred Stock, Conversion Basis</td> <td>Tincidunt cursus est</td> </tr> </tbody> </table>	Classes of Preferred Stock (As Reported February 12, 2011 [Member], Parent Company [Member], USD \$)	12 Months Ended Dec. 31, 2010 Preferred Class A [Member]	Preferred Stock, by Class [Hierarchy]		Preferred Stock, Value, Issued	\$ 10,000,000	Preferred Stock, Par or Stated Value Per Share	1.00	Preferred Stock, Shares Authorized	20,000	Preferred Stock, Shares Issued	20,000	Preferred Stock, Shares Outstanding	20,000	Preferred Stock, Value, Outstanding	10,000,000	Preferred Stock, Redemption Amount	\$ 10,000,000	Preferred Stock, Liquidation Preference Per Share	20000	Preferred Stock, Conversion Basis	Tincidunt cursus est
Classes of Preferred Stock (As Reported February 12, 2011 [Member], Parent Company [Member], USD \$)		12 Months Ended Dec. 31, 2010 Preferred Class A [Member]																					
Preferred Stock, by Class [Hierarchy]																							
Preferred Stock, Value, Issued	\$ 10,000,000																						
Preferred Stock, Par or Stated Value Per Share	1.00																						
Preferred Stock, Shares Authorized	20,000																						
Preferred Stock, Shares Issued	20,000																						
Preferred Stock, Shares Outstanding	20,000																						
Preferred Stock, Value, Outstanding	10,000,000																						
Preferred Stock, Redemption Amount	\$ 10,000,000																						
Preferred Stock, Liquidation Preference Per Share	20000																						
Preferred Stock, Conversion Basis	Tincidunt cursus est																						
Document Information																							
Financial Statements																							
Statement of Financial Position																							
Classes of Preferred Stock																							
Classes of Common Stock																							
Classes of Treasury Stock																							
Statement of Financial Position, Other Parenthetical																							
Statement of Operations																							
Statement of Operations,																							

[FIX]

34000 - Schedule - Classes of Preferred Stock

PERIOD: [SALL]

IDENTIFIER: [880003801 - HTTP://WWW.SEC.GOV/C]

REPORT DATE [AXIS]: [AS REPORTED FEBRUARY 12, 2011 [MEM]]

LEGAL ENTITY [AXIS]: [PARENT COMPANY [MEMBER]]

BHCT: [SALL]

ITEM	DATE	CLASS OF PREFERRED STOCK [AXIS]	2010-12-31		2010-12-31	
			CLASS OF PREFERRED STOCK, ALL CLASSES [DOWN]	PREFERRED CLASS A [MEMBER]	CLASS OF PREFERRED STOCK, ALL CLASSES [DOWN]	PREFERRED CLASS A [MEMBER]
PREFERRED STOCK, VALUE, ISSUED			10,000		10,000	10,000
PREFERRED STOCK, PAR OR STATED VALUE PER SHARE					1	1
PREFERRED STOCK, SHARES AUTHORIZED					20,000	20,000
PREFERRED STOCK, SHARES ISSUED					20,000	20,000
PREFERRED STOCK, SHARES OUTSTANDING			20,000	20,000	20,000	20,000
PREFERRED STOCK, VALUE, OUTSTANDING					10,000	10,000
PREFERRED STOCK, REDEMPTION AMOUNT					10,000	10,000
PREFERRED STOCK, LIQUIDATION PREFERENCE PER SHARE					20,000	20,000

Proves classes of preferred stock foot (issued and outstanding shares):

ASSERTION_ClassesOf_PREFERREDStock_Foots (evaluation 1)	satisfied	\$v:VARIABLE_Total=10000 = sum(\$v:VARIABLE_Each=[5000 5000])
ASSERTION_ClassesOf_PREFERREDStockSharesOutstanding_Foots (evaluation 1)	satisfied	\$v:VARIABLE_Total=20000 = sum(\$v:VARIABLE_Each=[10000 10000])
ASSERTION_ClassesOf_PREFERREDStockSharesOutstanding_Foots (evaluation 2)	satisfied	\$v:VARIABLE_Total=20000 = sum(\$v:VARIABLE_Each=[10000 10000])
ASSERTION_ClassesOf_PREFERREDStockSharesOutstanding_Foots (evaluation 3)	satisfied	\$v:VARIABLE_Total=20000 = sum(\$v:VARIABLE_Each=[10000 10000])

Classes of common stock:

Cover	Classes of Common Stock (As Reported February 12, 2011 [Member], Parent Company [Member], USD \$)	Dec. 31, 2010
Document Information		
Financial Statements		
Statement of Financial Position		
Classes of Preferred Stock		
Classes of Common Stock	Common Stock, by Class [Hierarchy]	
Classes of Treasury Stock	Common Stock, Value, Issued \$ 20,000,000	
Statement of Financial Position, Other Parenthetical	Common Stock, Shares, Outstanding 90,000	
Statement of Operations	Common Class A [Member]	
Statement of Operations, Net Income Breakdown	Common Stock, by Class [Hierarchy]	
Statement of Operations, Earnings Per Share	Common Stock, Value, Issued 10,000,000	
Statement of Cash Flows	Common Stock, Par or Stated Value Per Share 1.00	
Prior Period Adjustment, Retained Earnings	Common Stock, Shares Authorized 60,000	
Prior Period Adjustment, Stockholders' Equity Attributable to Parent	Common Stock, Shares, Issued 50,000	
	Common Stock, Shares, Outstanding 50,000	
	Common Stock, Value, Outstanding 10,000,000	
	Common Class B [Member]	
	Common Stock, by Class [Hierarchy]	
	Common Stock, Value, Issued 10,000,000	
	Common Stock, Par or Stated Value Per Share 1.00	
	Common Stock, Shares Authorized 50,000	
	Common Stock, Shares, Issued 40,000	
	Common Stock, Shares, Outstanding 40,000	
	Common Stock, Value, Outstanding \$ 10,000,000	

104002 - Schedule - Classes of Common Stock

PERIOD: [ALL] @
 IDENTIFIER: 000000001 - HTTP://WWW.SEC.DOV/C @
 REPORT DATE (AXIS): AS REPORTED FEBRUARY 12, 2011 (MEM) @
 LEGAL ENTITY (AXIS): PARENT COMPANY (MEMBER) @

UNIT	ITEM	NOTES	2010-12-31			2010-12-31	
			CLASS OF COMMON STOCK (AXIS)	COMMON CLASS A (MEMBER)	COMMON CLASS B (MEMBER)	COMMON CLASS A (MEMBER)	COMMON CLASS B (MEMBER)
ISS	COMMON STOCK, VALUE, ISSUED		20,000			10,000	10,000
	COMMON STOCK, VALUE, OUTSTANDING					10,000	10,000
	COMMON STOCK, PAR OR STATED VALUE PER SHARE					1	1
SHARE	COMMON STOCK, SHARES AUTHORIZED					60,000	50,000
	COMMON STOCK, SHARES ISSUED					50,000	40,000
	COMMON STOCK, SHARES OUTSTANDING		90,000	50,000	40,000	90,000	40,000

Proves classes of common stock foots (issued and outstanding shares):

ASSERTION_ClassesOf_CommonStock_Foots (evaluation 1)	satisfied	\$v:VARIABLE_Total=20000 = sum(\$v:VARIABLE_Each=[10000 10000])
ASSERTION_ClassesOf_CommonStockSharesOutstanding_Foots (evaluation 1)	satisfied	\$v:VARIABLE_Total=90000 = sum(\$v:VARIABLE_Each=[50000 40000])
ASSERTION_ClassesOf_CommonStockSharesOutstanding_Foots (evaluation 2)	satisfied	\$v:VARIABLE_Total=90000 = sum(\$v:VARIABLE_Each=[40000 50000])
ASSERTION_ClassesOf_CommonStockSharesOutstanding_Foots (evaluation 3)	satisfied	\$v:VARIABLE_Total=90000 = sum(\$v:VARIABLE_Each=[40000 50000])

Classes of treasury stock:

Cover
Document Information
Financial Statements
Statement of Financial Position
Classes of Preferred Stock
Classes of Common Stock
Classes of Treasury Stock
Statement of Financial Position, Other Parenthetical

Classes of Treasury Stock (As Reported February 12, 2011 [Member], Parent Company [Member], USD \$) In Thousands, except Share data	12 Months Ended	
	Dec. 31, 2010 Common Class A [Member]	Dec. 31, 2010 Common Class B [Member]
Class of Treasury Stock [Hierarchy]		
Treasury Stock, Value	\$ 1,000	\$ 1,000
Treasury Stock, Shares	10,000	10,000
Treasury Stock, Restrictions	Cursus est ullamcorper vel sollicitudin lacus	Cursus est ullamcorper vel sollicitudin lacus

104003 - Schedule - Classes of Treasury Stock

IDENTIFIER: 8000000001 - HTTP://WWW.SEC.GOV/Q

REPORT DATE [AXIS]: AS REPORTED FEBRUARY 12, 2011 [MEM]

LEGAL ENTITY [AXIS]: PARENT COMPANY [MEMBER]

UNIT	ITEM	NOTES	2009-12-31		2010-12-31	
			CLASS OF TREASURY STOCK [DOMAIN]	CLASS OF TREASURY STOCK [DOMAIN]	COMMON CLASS A [MEMBER]	COMMON CLASS B [MEMBER]
USD	TREASURY STOCK, VALUE		2,000	2,000	1,000	1,000
SHARES	TREASURY STOCK, SHARES				10,000	10,000

Proves classes of treasury stock foot:

ASSERTION_ClassesOf_TreasuryStock_Foots (evaluation 1) satisfied \$v:VARIABLE_Total=2000 = sum(\$v:VARIABLE_Each={1000 1000 })

Other balance sheet parenthetical:

Cover	Statement of Financial Position, Other Parenthetical (As Reported February 12, 2011 [Member], Parent Company [Member], USD \$) In Thousands	12 Months Ended	
Document Information		Dec. 31, 2010	Dec. 31, 2009
Financial Statements	Statement of Financial Condition, Classified, Parenthetical, Other [Hierarchy]		
Statement of Financial Position	Allowance for Doubtful Accounts Receivable, Current	\$ 1,000	\$ 1,000
Classes of Preferred Stock	Retained Earnings, Deficit Eliminated	Sollicitudin lacus cursus est ullamcorper vel sollicitudin lacus est ullamcorper vel sollicitudin lacus	
Classes of Common Stock			
Classes of Treasury Stock			
Statement of Financial Position, Other Parenthetical			
Statement of Operations			
Statement of Operations,			

104004 - Schedule - Other Parenthetical

IDENTIFIER: 000000001 - HTTP://WWW.SEC.GOV/C

REPORT DATE [AXIS]: AS REPORTED FEBRUARY 12, 2011 [MEMBER]

LEGAL ENTITY [AXIS]: PARENT COMPANY [MEMBER]

UNIT	ITEM	DATE	2009-12-31	2010-12-31
USD	ALLOWANCE FOR DOUBTFUL ACCOUNTS RECEIVABLE, CURRENT		1,000	1,000

IDENTIFIER: 000000001 - HTTP://WWW.SEC.GOV/C

REPORT DATE [AXIS]: AS REPORTED FEBRUARY 12, 2011 [MEMBER]

LEGAL ENTITY [AXIS]: PARENT COMPANY [MEMBER]

LARG	ITEM	DATE	12 MONTHS ENDED 2010-12-31
-	RETAINED EARNINGS, DEFICIT ELIMINATED		Sollicitudin lacus cursus est ullamcorper vel sollicitudin lacus est ullamcorper vel sollicitudin lacus

Income Statement:

CONSOLIDATED STATEMENT OF OPERATIONS
 ABC Company, Inc.
 Year ended December 31,
 (dollars)

	2010	2009
GROSS PROFIT		
Revenues	10,000	10,000
Cost of revenues	1,000	1,000
Gross profit	9,000	9,000
OPERATING EXPENSES		
Operating costs and expenses	1,000	1,000
Selling, general and administrative expense	1,000	1,000
Provision for doubtful accounts	1,000	1,000
Gain (loss) on disposal of assets	(1,000)	(1,000)
Other general expenses	1,000	1,000
Total operating expenses	3,000	3,000
Other operating income	1,000	1,000
Operating income	7,000	7,000
Nonoperating income		
Interest and debt expense	(1,000)	(1,000)
Income from continuing operations before equity method investments, income taxes, extraordinary items, effects of accounting changes, and noncontrolling interests	7,000	7,000
Income from equity method investments	1,000	1,000
Income tax expense	(1,000)	(1,000)
Income from continuing operations including portion attributable to noncontrolling interests	7,000	7,000
Income from discontinued operations, net of tax, including portion attributable to noncontrolling interests	1,000	1,000
Income before extraordinary items and cumulative effect of accounting changes	8,000	8,000
Extraordinary gain, net of tax, including portion attributable to noncontrolling interests	1,000	1,000
Income before cumulative effect of change in accounting principle	9,000	9,000
Cumulative effect of change in accounting principle, net of tax, including portion attributable to noncontrolling interests	1,000	1,000
Net income including portion attributable to noncontrolling interest	10,000	10,000
BREAKDOWN OF NET INCOME		
Net income attributable to parent	9,000	9,000
Net income attributable to noncontrolling interest	1,000	1,000
Net income including portion attributable to noncontrolling interest	10,000	10,000
EARNINGS PER SHARE		
Basic earnings per common share	1.00	1.00

Considerations:

- (1) Computations of income statement should properly foot.
- (2) Net income attributable to parent, Net income attributable to noncontrolling interest, and Net income including portion attributable to noncontrolling interest ties to statement of changes in stockholders' equity.
- (3) Revenues, operating expenses, selling and administrative expenses, operating income ties to business segment information disclosure.
- (4) Revenues ties to geographic areas disclosures

Proves income statement foots:

142 Context 0-2010[from 2010-01-01 to 2010-12-31 for 0000000001]						
143 U-Monetary						
144 us-gaap:ProfitLoss		C	D -3	10,000	both	OK
145 us-gaap:CumulativeEffectOfChangeInAccountingPrinciplePresentedOnIncomeStatementNetOfTax	1	C	D -3	1,000	inst	
146 us-gaap:IncomeLossBeforeCumulativeEffectOfChangeInAccountingPrinciple	1	C	D -3	9,000	both	OK
147 us-gaap:ExtraordinaryItemNetOfTax	1	C	D -3	1,000	inst	
148 us-gaap:IncomeLossBeforeExtraordinaryItemsAndCumulativeEffectOfChangeInAccountingPrinciple	1	C	D -3	8,000	both	OK
149 us-gaap:IncomeLossFromContinuingOperationsIncludingPortionAttributableToNoncontrollingInterest	1	C	D -3	7,000	both	OK
150 us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments	1	C	D -3	7,000	both	OK
151 us-gaap:OperatingIncomeLoss	1	C	D -3	7,000	both	OK
152 us-gaap:GrossProfit	1	C	D -3	9,000	both	OK
153 us-gaap:Revenues	1	C	D -3	10,000	inst	
154 us-gaap:CostOfRevenue	-1	D	D -3	1,000	inst	
155 us-gaap:OperatingExpenses	-1	D	D -3	3,000	both	OK
156 us-gaap:OperatingCostsAndExpenses	1	D	D -3	1,000	inst	
157 us-gaap:SellingGeneralAndAdministrativeExpense	1	D	D -3	1,000	inst	
158 us-gaap:ProvisionForDoubtfulAccounts	1	D	D -3	1,000	inst	
159 us-gaap:GainLossOnDispositionOfAssets	-1	C	D -3	1,000	inst	
160 us-gaap:OtherGeneralExpense	1	D	D -3	1,000	inst	
161 us-gaap:OtherOperatingIncome	1	C	D -3	1,000	inst	
162 us-gaap:NonoperatingIncomeExpense	1	C	D -3	1,000	inst	
163 us-gaap:InterestAndDebtExpense	-1	D	D -3	1,000	inst	
164 us-gaap:IncomeLossFromEquityMethodInvestments	1	C	D -3	1,000	inst	
165 us-gaap:IncomeTaxExpenseBenefit	-1	D	D -3	1,000	inst	
166 us-gaap:IncomeLossFromDiscontinuedOperationsNetOfTax	1	C	D -3	1,000	inst	

116 124000 - Statement - Statement of Income (Including Gross Margin) [http://fasb.org/us-gaap/role/statement/StatementOfIncome]						
117 Context 0-2009[from 2009-01-01 to 2009-12-31 for 0000000001]						
118 U-Monetary						
119 us-gaap:ProfitLoss		C	D -3	10,000	both	OK
120 us-gaap:CumulativeEffectOfChangeInAccountingPrinciplePresentedOnIncomeStatementNetOfTax	1	C	D -3	1,000	inst	
121 us-gaap:IncomeLossBeforeCumulativeEffectOfChangeInAccountingPrinciple	1	C	D -3	9,000	both	OK
122 us-gaap:ExtraordinaryItemNetOfTax	1	C	D -3	1,000	inst	
123 us-gaap:IncomeLossBeforeExtraordinaryItemsAndCumulativeEffectOfChangeInAccountingPrinciple	1	C	D -3	8,000	both	OK
124 us-gaap:IncomeLossFromContinuingOperationsIncludingPortionAttributableToNoncontrollingInterest	1	C	D -3	7,000	both	OK
125 us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments	1	C	D -3	7,000	both	OK
126 us-gaap:OperatingIncomeLoss	1	C	D -3	7,000	both	OK
127 us-gaap:GrossProfit	1	C	D -3	9,000	both	OK
128 us-gaap:Revenues	1	C	D -3	10,000	inst	
129 us-gaap:CostOfRevenue	-1	D	D -3	1,000	inst	
130 us-gaap:OperatingExpenses	-1	D	D -3	3,000	both	OK
131 us-gaap:OperatingCostsAndExpenses	1	D	D -3	1,000	inst	
132 us-gaap:SellingGeneralAndAdministrativeExpense	1	D	D -3	1,000	inst	
133 us-gaap:ProvisionForDoubtfulAccounts	1	D	D -3	1,000	inst	
134 us-gaap:GainLossOnDispositionOfAssets	-1	C	D -3	1,000	inst	
135 us-gaap:OtherGeneralExpense	1	D	D -3	1,000	inst	
136 us-gaap:OtherOperatingIncome	1	C	D -3	1,000	inst	
137 us-gaap:NonoperatingIncomeExpense	1	C	D -3	1,000	inst	
138 us-gaap:InterestAndDebtExpense	-1	D	D -3	1,000	inst	
139 us-gaap:IncomeLossFromEquityMethodInvestments	1	C	D -3	1,000	inst	
140 us-gaap:IncomeTaxExpenseBenefit	-1	D	D -3	1,000	inst	
141 us-gaap:IncomeLossFromDiscontinuedOperationsNetOfTax	1	C	D -3	1,000	inst	

SEC Rendering:

Cover	Statement of Operations (As Reported February 12, 2011 (Member), Parent Company (Member), USD \$)		12 Months Ended	
	In Thousands		Dec. 31, 2010	Dec. 31, 2009
Document Information				
Financial Statements				
Statement of Financial Position				
Classes of Preferred Stock				
Classes of Common Stock				
Classes of Treasury Stock				
Statement of Financial Position, Other Parenthetical				
Statement of Operations				
Statement of Operations, Net Income Breakdown				
Statement of Operations, Earnings Per Share				
Statement of Cash Flows				
Prior Period Adjustment, Retained Earnings				
Prior Period Adjustment, Stockholders' Equity Attributable to Parent				
Prior Period Adjustment, Stockholders' Equity Including Portion Attributable to Noncontrolling Interest				
Statement of Changes in Equity, Preferred Stock				
Statement of Changes in Equity, Common Stock				
Statement of Changes in Equity, Additional Paid-in Capital				
Statement of Changes in Equity, Treasury Stock				
Statement of Changes in Equity, Retained Earnings				
Statement of Changes in Equity, Stockholders' Equity Attributable to Parent				
Statement of Changes in Equity, Stockholders' Equity Attributable to Noncontrolling				
	Gross Profit [Roll Up]			
	Revenues	\$ 10,000	\$ 10,000	
	Cost of revenue	1,000	1,000	
	Gross profit	9,000	9,000	
	Operating Expenses [Roll Up]			
	Operating costs and expenses	1,000	1,000	
	Selling, general and administrative expense	1,000	1,000	
	Provision for doubtful accounts	1,000	1,000	
	(Gain) loss on disposition of assets	(1,000)	(1,000)	
	Other general expense	1,000	1,000	
	Total operating expenses	3,000	3,000	
	Other operating income	1,000	1,000	
	Operating income (loss)	7,000	7,000	
	Nonoperating income (expense)	1,000	1,000	
	Interest and debt expense	1,000	1,000	
	Income (Loss) from continuing operations before equity method investments, income taxes, extraordinary items, cumulative effects of changes in accounting principles, noncontrolling interest	7,000	7,000	
	Income (loss) from equity method investments	1,000	1,000	
	Income tax expense (benefit)	1,000	1,000	
	Income (Loss) from continuing operations, including portion attributable to noncontrolling interest	7,000	7,000	
	Income (Loss) from discontinued operations, net of tax, including portion attributable to noncontrolling interest	1,000	1,000	
	Income (Loss) before extraordinary items and cumulative effect of change in accounting principle	8,000	8,000	
	Extraordinary item, gain or loss, net of tax, including portion attributable to noncontrolling interest	1,000	1,000	
	Income (loss) before cumulative effect of change in accounting principle	9,000	9,000	
	Cumulative effect of change in accounting principle presented on income statement, net of tax, including portion attributable to noncontrolling interest	1,000	1,000	
	Net income (loss), including portion attributable to noncontrolling interest	\$ 10,000	\$ 10,000	

Cover	Statement of Operations, Net Income Breakdown (As Reported February 12, 2011 (Member), Parent Company (Member), USD \$)		12 Months Ended	
	In Thousands		Dec. 31, 2010	Dec. 31, 2009
Document Information				
Financial Statements				
Statement of Financial Position				
Classes of Preferred Stock				
Classes of Common Stock				
Classes of Treasury Stock				
Statement of Financial Position, Other Parenthetical				
Statement of Operations				
Statement of Operations, Net Income Breakdown				
	Net income (Loss), including Portion Attributable to Noncontrolling Interest, Breakdown [Roll Up]			
	Net income (loss) attributable to parent	\$ 9,000	\$ 9,000	
	Net income (loss) attributable to noncontrolling interest	(1,000)	(1,000)	
	Net income (loss), including portion attributable to noncontrolling interest	\$ 10,000	\$ 10,000	

Cover	Statement of Operations, Earnings Per Share (As Reported February 12, 2011 (Member), Parent Company (Member), USD \$)		12 Months Ended	
	Earnings Per Share (Diluted)		Dec. 31, 2010	Dec. 31, 2009
Document Information				
Financial Statements				
Statement of Financial Position				
Classes of Preferred Stock				
Classes of Common Stock				
Classes of Treasury Stock				
Statement of Financial Position, Other Parenthetical				
Statement of Operations				
Statement of Operations, Net Income Breakdown				
Statement of Operations, Earnings Per Share				
	Earnings Per Share, Basic	1.00	1.00	

Firefox rendering:

124000 - Statement - Statement of Income (Including Gross Margin)

IDENTIFIER: 000000001 - HTTP://WWW.SEC.GOV/C

REPORT DATE [AXIS]: AS REPORTED FEBRUARY 12, 2011 [MEM]

LEGAL ENTITY [AXIS]: PARENT COMPANY [MEMBER]

			DATE	
			12 MONTHS ENDED 2009-12-31	12 MONTHS ENDED 2010-12-31
UNIT	ITEM	NOTES		
	REVENUES		10,000	10,000
	COST OF REVENUE		1,000	1,000
	GROSS PROFIT, TOTAL		9,000	9,000
	OPERATING COSTS AND EXPENSES		1,000	1,000
	SELLING, GENERAL, AND ADMINISTRATIVE EXPENSE		1,000	1,000
	PROVISION FOR DOUBTFUL ACCOUNTS		1,000	1,000
	(GAIN) LOSS ON DISPOSITION OF ASSETS		(1,000)	(1,000)
	OTHER GENERAL EXPENSE		1,000	1,000
	OPERATING EXPENSES, TOTAL		2,000	2,000
	OTHER OPERATING INCOME		1,000	1,000
	OPERATING INCOME (LOSS), TOTAL		7,000	7,000
	NONOPERATING INCOME (EXPENSE)		1,000	1,000
	INTEREST AND DEBT EXPENSE		1,000	1,000
	INCOME (LOSS) FROM CONTINUING OPERATIONS BEFORE EQUITY METHOD INVESTMENTS, INCOME TAXES, EXTRAORDINARY ITEMS, CUMULATIVE EFFECTS OF CHANGES IN ACCOUNTING PRINCIPLES, NONCONTROLLING INTEREST, TOTAL		7,000	7,000
USD	INCOME (LOSS) FROM EQUITY METHOD INVESTMENTS		1,000	1,000
	INCOME TAX (EXPENSE BENEFIT)		1,000	1,000
	INCOME (LOSS) FROM CONTINUING OPERATIONS, INCLUDING PORTION ATTRIBUTABLE TO NONCONTROLLING INTEREST, TOTAL		7,000	7,000
	INCOME (LOSS) FROM DISCONTINUED OPERATIONS, NET OF TAX, INCLUDING PORTION ATTRIBUTABLE TO NONCONTROLLING INTEREST		1,000	1,000
	INCOME (LOSS) BEFORE EXTRAORDINARY ITEMS AND CUMULATIVE EFFECT OF CHANGE IN ACCOUNTING PRINCIPLE, TOTAL		8,000	8,000
	EXTRAORDINARY ITEM, GAIN OR LOSS, NET OF TAX, INCLUDING PORTION ATTRIBUTABLE TO NONCONTROLLING INTEREST		1,000	1,000
	INCOME (LOSS) BEFORE CUMULATIVE EFFECT OF CHANGE IN ACCOUNTING PRINCIPLE, TOTAL		9,000	9,000
	CUMULATIVE EFFECT OF CHANGE IN ACCOUNTING PRINCIPLE PRESENTED ON INCOME STATEMENT, NET OF TAX, INCLUDING PORTION ATTRIBUTABLE TO NONCONTROLLING INTEREST		1,000	1,000
	NET INCOME (LOSS), INCLUDING PORTION ATTRIBUTABLE TO NONCONTROLLING INTEREST, TOTAL		10,000	10,000
	NET INCOME (LOSS) ATTRIBUTABLE TO PARENT		9,000	9,000
	NET INCOME (LOSS) ATTRIBUTABLE TO NONCONTROLLING INTEREST		(1,000)	(1,000)
USD/SHARES	EARNINGS PER SHARE, BASIC		1	1

[FIX JUMPING TO BUSINESS SEGMENT AND GEOGRAPHIC SEGMENT INFO]

Cash flow statement:

CONSOLIDATED STATEMENT OF CASH FLOWS
ABC Company, Inc.
Year ended December 31,
(dollars)

	2010	2009
CASH FLOWS FROM OPERATING ACTIVITIES FROM CONTINUING OPERATIONS		
Proceeds from customers	20,000	22,000
Payments to suppliers and employees	(10,000)	(11,000)
Net cash flow provided by operating activities	10,000	11,000
CASH FLOWS FROM FINANCING ACTIVITIES FROM CONTINUING OPERATIONS		
Proceeds from sale of property, plant and equipment	20,000	20,000
Payments to acquire property, plant and equipment	(10,000)	(10,000)
Net cash flow provided by investing activities	10,000	10,000
CASH FLOWS FROM INVESTING ACTIVITIES FROM CONTINUING OPERATIONS		
Proceeds from issuance of long-term debt	20,000	20,000
Repayment of long-term debt	(32,000)	(32,000)
Payment of dividends	(8,000)	(8,000)
Net cash flow provided by financing activities	(20,000)	(20,000)
Net cash flow provided by discontinued operations	10,000	10,000
Effect of exchange rate on cash	(9,000)	(10,000)
Net change in cash and cash equivalents	1,000	1,000
Cash and cash equivalents, beginning balance	10,000	9,000
Cash and cash equivalents, ending balance	11,000	10,000

Considerations:

- (1) All of the calculations for all of the two periods shown should foot
- (2) The cash concept used exists on the balance sheet: us-gaap:CashAndCashEquivalentsAtCarryingValue
- (3) Net cash flows (us-gaap:CashAndCashEquivalentsPeriodIncreaseDecrease) exists as it should.
- (4) None of these concepts were extended, which is correct: us-gaap:NetCashProvidedByUsedInOperatingActivities, us-gaap:NetCashProvidedByUsedInFinancingActivities, us-gaap:NetCashProvidedByUsedInInvestingActivities;
- (5) This XBRL Formula passes validation of [Roll Forward]: us-gaap:CashAndCashEquivalentsAtCarryingValue [Beginning of period] + us-gaap:CashAndCashEquivalentsPeriodIncreaseDecrease = us-gaap:CashAndCashEquivalentsAtCarryingValue [End of period]

Proves cash flow net change roll forward reconciles:

ASSERTION_CashFlowStatement_Reconciles (evaluation 1)	satisfied	$\$v:VARIABLE_BalanceStart=9000 + \$v:VARIABLE_Change=1000 = \$v:VARIABLE_BalanceEnd=10000$
ASSERTION_CashFlowStatement_Reconciles (evaluation 2)	satisfied	$\$v:VARIABLE_BalanceStart=10000 + \$v:VARIABLE_Change=1000 = \$v:VARIABLE_BalanceEnd=11000$

Proves cash flow statement foots:

167 152200 - Statement - Statement of Cash Flows [http://fasb.org/us-gaap/role/statement/StatementOfCashFlowsIndirect]						
168 Context D-2009[from 2009-01-01 to 2009-12-31 for 0000000001]						
169 U-Monetary						
170 us-gaap:CashAndCashEquivalentsPeriodIncreaseDecrease			D -3	1,000	both	OK
171 us-gaap:NetCashProvidedByUsedInOperatingActivities	1	D -3	11,000	both	OK	
172 us-gaap:ProceedsFromCustomers	1	D -3	22,000	inst		
173 us-gaap:PaymentsToSuppliersAndEmployees	-1	C D -3	11,000	inst		
174 us-gaap:NetCashProvidedByUsedInInvestingActivities	1	D -3	16,000	both	OK	
175 us-gaap:ProceedsFromSaleOfPropertyPlantAndEquipment	1	D -3	20,000	inst		
176 us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	-1	C D -3	10,000	inst		
177 us-gaap:NetCashProvidedByUsedInFinancingActivities	1	D D -3	(20,000)	both	OK	
178 us-gaap:ProceedsFromIssuanceOfLongTermDebt	1	D D -3	20,000	inst		
179 us-gaap:RepaymentsOfLongTermDebt	-1	C D -3	32,000	inst		
180 us-gaap:PaymentsOfDividends	-1	C D -3	8,000	inst		
181 us-gaap:NetCashProvidedByUsedInDiscontinuedOperations	1	D D -3	10,000	inst		
182 us-gaap:EffectOfExchangeRateOnCashAndCashEquivalents	1	D D -3	(10,000)	inst		

183 Context D-2010[from 2010-01-01 to 2010-12-31 for 0000000001]						
184 U-Monetary						
185 us-gaap:CashAndCashEquivalentsPeriodIncreaseDecrease			D -3	1,000	both	OK
186 us-gaap:NetCashProvidedByUsedInOperatingActivities	1	D -3	10,000	both	OK	
187 us-gaap:ProceedsFromCustomers	1	D D -3	20,000	inst		
188 us-gaap:PaymentsToSuppliersAndEmployees	-1	C D -3	10,000	inst		
189 us-gaap:NetCashProvidedByUsedInInvestingActivities	1	D D -3	10,000	both	OK	
190 us-gaap:ProceedsFromSaleOfPropertyPlantAndEquipment	1	D D -3	20,000	inst		
191 us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	-1	C D -3	10,000	inst		
192 us-gaap:NetCashProvidedByUsedInFinancingActivities	1	D D -3	(20,000)	both	OK	
193 us-gaap:ProceedsFromIssuanceOfLongTermDebt	1	D D -3	20,000	inst		
194 us-gaap:RepaymentsOfLongTermDebt	-1	C D -3	32,000	inst		
195 us-gaap:PaymentsOfDividends	-1	C D -3	8,000	inst		
196 us-gaap:NetCashProvidedByUsedInDiscontinuedOperations	1	D D -3	10,000	inst		
197 us-gaap:EffectOfExchangeRateOnCashAndCashEquivalents	1	D D -3	(9,000)	inst		

SEC rendering:

Cover	Statement of Cash Flows (As Reported February 12, 2011 [Member], Parent Company [Member], USD \$) In Thousands		
	12 Months Ended		
Document Information	Dec. 31, 2010	Dec. 31, 2009	
Financial Statements			
Statement of Financial Position			
Classes of Preferred Stock			
Classes of Common Stock			
Classes of Treasury Stock			
Statement of Financial Position, Other Parenthetical			
Statement of Operations			
Statement of Operations, Net Income Breakdown			
Statement of Operations, Earnings Per Share			
Statement of Cash Flows			
Prior Period Adjustment, Retained Earnings			
Prior Period Adjustment, Stockholders' Equity Attributable to Parent			
Prior Period Adjustment, Stockholders' Equity Including Portion Attributable to Noncontrolling Interest			
Statement of Changes in Equity, Preferred Stock			
Statement of Changes in Equity, Common Stock			
	Net Cash Provided by (Used in) Operating Activities [Roll Up]		
	Proceeds from customers	\$ 20,000	\$ 22,000
	Payments to suppliers and employees	(10,000)	(11,000)
	Net cash provided by (used in) operating activities	10,000	11,000
	Net Cash Provided by (Used in) Investing Activities [Roll Up]		
	Proceeds from sale of property, plant, and equipment	20,000	20,000
	Payments to acquire property, plant, and equipment	(10,000)	(10,000)
	Net cash provided by (used in) investing activities	10,000	10,000
	Net Cash Provided by (Used in) Financing Activities [Roll Up]		
	Proceeds from issuance of long-term debt	20,000	20,000
	Repayments of long-term debt	(32,000)	(32,000)
	Payments of dividends	(8,000)	(8,000)
	Net Cash provided by (used in) financing activities	(20,000)	(20,000)
	Net cash provided by (used in) discontinued operations	10,000	10,000
	Effect of exchange rate on cash and cash equivalents	(9,000)	(10,000)
	Net change in cash and cash equivalents	1,000	1,000
	Cash and cash equivalents, beginning balance	10,000	9,000
	Cash and cash equivalents, ending balance	\$ 11,000	\$ 10,000

Firefox rendering:

(NOTE: the funky placement of the balances of cash are a Firefox rendering issue for all roll forwards)

152200 - Statement - Statement of Cash Flows

PERIOD: [ALL]

IDENTIFIER: 000000001 - HTTP://WWW.SEC.GOV/C

REPORT DATE [AXIS]: AS REPORTED FEBRUARY 12, 2011 [MEM]

LEGAL ENTITY [AXIS]: PARENT COMPANY [MEMBER]

UNIT: USD

ITEM	NOTES	DATE	12 MONTHS ENDED 2009-12-31	12 MONTHS ENDED 2010-12-31	2008-12-31	2009-12-31	2010-12-31
PROCEEDS FROM CUSTOMERS			22,000	20,000			
PAYMENTS TO SUPPLIERS AND EMPLOYEES			(11,000)	(10,000)			
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES, TOTAL			11,000	10,000			
PROCEEDS FROM SALE OF PROPERTY, PLANT, AND EQUIPMENT			20,000	20,000			
PAYMENTS TO ACQUIRE PROPERTY, PLANT, AND EQUIPMENT			(10,000)	(10,000)			
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES, TOTAL			10,000	10,000			
PROCEEDS FROM ISSUANCE OF LONG-TERM DEBT			20,000	20,000			
REPAYMENTS OF LONG-TERM DEBT			(32,000)	(32,000)			
PAYMENTS OF DIVIDENDS			(8,000)	(8,000)			
NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES, TOTAL			(20,000)	(20,000)			
NET CASH PROVIDED BY (USED IN) DISCONTINUED OPERATIONS			10,000	10,000			
EFFECT OF EXCHANGE RATE ON CASH AND CASH EQUIVALENTS			(10,000)	(9,000)			
CASH AND CASH EQUIVALENTS, PERIOD INCREASE (DECREASE), TOTAL			1,000	1,000			
CASH AND CASH EQUIVALENTS, AT CARRYING VALUE, BEGINNING BALANCE					9,000	10,000	11,000

Statement of Changes in Equity:

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
ABC Company, Inc.
Year ended December 31,
(dollars)

(Reconciliation of amount)	Preferred stock, Class A	Preferred stock, Class B	Common stock, Class A	Common stock, Class B	Additional paid in capital	Treasury stock	Retained earnings	Stockholders' equity attributable to parent	Stockholders' equity attributable to noncontrolling interest	Stockholders' equity including portion attributable to noncontrolling interest
Balance, December 31, 2008	5,000	5,000	10,000	10,000	1,000	(2,000)	7,000	36,000	2,000	38,000
Net income (loss)	-	-	-	-	-	-	9,000	9,000	1,000	10,000
Dividends	-	-	-	-	-	-	(9,000)	(9,000)	-	(9,000)
Balance, December 31, 2009, as previously reported	5,000	5,000	10,000	10,000	1,000	(2,000)	7,000	36,000	3,000	39,000
Correction of prior period error	-	-	-	-	-	-	1,000	1,000	-	1,000
Change in accounting policy	-	-	-	-	-	-	(1,000)	(1,000)	-	(1,000)
Balance, December 31, 2009, restated	5,000	5,000	10,000	10,000	1,000	(2,000)	7,000	36,000	3,000	39,000
Net income (loss)	-	-	-	-	-	-	9,000	9,000	1,000	10,000
Dividends	-	-	-	-	-	-	(9,000)	(9,000)	-	(9,000)
Balance, December 31, 2010	5,000	5,000	10,000	10,000	1,000	(2,000)	7,000	36,000	4,000	40,000

NOTE: See that this statement of changes in equity has a prior period adjustment for the correction of an error and a change in accounting policy.

(Reconciliation of shares outstanding)	Preferred stock, Class A	Preferred stock, Class B	Common stock, Class A	Common stock, Class B
Balance, December 31, 2008	10,000	10,000	50,000	40,000
Sollicitudin lactus	-	-	-	-
Balance, December 31, 2009	10,000	10,000	50,000	40,000
Sollicitudin lactus	-	-	-	-
Balance, December 31, 2010	10,000	10,000	50,000	40,000

Considerations:

- (1) Each equity account ties to the balance sheet equity section
- (2) Restated balance ties to the balance sheet.
- (3) Originally stated and restated reconcile via adjustments
- (4) Each roll forward should properly reconcile.
- (5) Schedule should "foot" and "cross cast"
- (6) Net income of parent, of noncontrolling interest and including noncontrolling interest ties to income statement.
- (7) No concepts are duplicated

Proves the prior period adjustment reconciles:

ASSERTION_PriorPeriodAdjustments_Reconciles (evaluation 1)	satisfied	$\$v:VARIABLE_Restated=36000 = (\$v:VARIABLE_Original=36000 + \$v:VARIABLE_Adjustment=0)$
--	-----------	--

Proves roll forwards reconcile for each account:

ASSERTION_StockholdersEquityAttributableToParent_Reconciles (evaluation 1)	satisfied	$\$v:VARIABLE_BalanceStart=36000 + \$v:VARIABLE_Change=0 = \$v:VARIABLE_BalanceEnd=36000$
ASSERTION_StockholdersEquityAttributableToParent_Reconciles (evaluation 2)	satisfied	$\$v:VARIABLE_BalanceStart=36000 + \$v:VARIABLE_Change=0 = \$v:VARIABLE_BalanceEnd=36000$
ASSERTION_PreferredStockValue_Reconciles (evaluation 1)	satisfied	$\$v:VARIABLE_BalanceStart=10000 + \$v:VARIABLE_Change=0 = \$v:VARIABLE_BalanceEnd=10000$
ASSERTION_PreferredStockValue_Reconciles (evaluation 2)	satisfied	$\$v:VARIABLE_BalanceStart=10000 + \$v:VARIABLE_Change=0 = \$v:VARIABLE_BalanceEnd=10000$
ASSERTION_CommonStockValue_Reconciles (evaluation 1)	satisfied	$\$v:VARIABLE_BalanceStart=20000 + \$v:VARIABLE_Change=0 = \$v:VARIABLE_BalanceEnd=20000$
ASSERTION_CommonStockValue_Reconciles (evaluation 2)	satisfied	$\$v:VARIABLE_BalanceStart=20000 + \$v:VARIABLE_Change=0 = \$v:VARIABLE_BalanceEnd=20000$
ASSERTION_AdditionalPaidInCapital_Reconciles (evaluation 1)	satisfied	$\$v:VARIABLE_BalanceStart=1000 + \$v:VARIABLE_Change=0 = \$v:VARIABLE_BalanceEnd=1000$
ASSERTION_AdditionalPaidInCapital_Reconciles (evaluation 2)	satisfied	$\$v:VARIABLE_BalanceStart=1000 + \$v:VARIABLE_Change=0 = \$v:VARIABLE_BalanceEnd=1000$
ASSERTION_TreasuryStockValue_Reconciles (evaluation 1)	satisfied	$\$v:VARIABLE_BalanceStart=2000 + \$v:VARIABLE_Change=0 = \$v:VARIABLE_BalanceEnd=2000$
ASSERTION_TreasuryStockValue_Reconciles (evaluation 2)	satisfied	$\$v:VARIABLE_BalanceStart=2000 + \$v:VARIABLE_Change=0 = \$v:VARIABLE_BalanceEnd=2000$
ASSERTION_RetainedEarningsAccumulatedDeficit_Reconciles (evaluation 1)	satisfied	$\$v:VARIABLE_BalanceStart=7000 + \$v:VARIABLE_Change=0 = \$v:VARIABLE_BalanceEnd=7000$
ASSERTION_RetainedEarningsAccumulatedDeficit_Reconciles (evaluation 2)	satisfied	$\$v:VARIABLE_BalanceStart=7000 + \$v:VARIABLE_Change=0 = \$v:VARIABLE_BalanceEnd=7000$
ASSERTION_NoncontrollingInterest_Reconciles (evaluation 1)	satisfied	$\$v:VARIABLE_BalanceStart=2000 + \$v:VARIABLE_Change=1000 = \$v:VARIABLE_BalanceEnd=3000$
ASSERTION_NoncontrollingInterest_Reconciles (evaluation 2)	satisfied	$\$v:VARIABLE_BalanceStart=3000 + \$v:VARIABLE_Change=1000 = \$v:VARIABLE_BalanceEnd=4000$
ASSERTION_TotalEquity_ParentPlusMinorityInterest_Reconciles (evaluation 1)	satisfied	$\$v:VARIABLE_BalanceStart=39000 + \$v:VARIABLE_Change=1000 = \$v:VARIABLE_BalanceEnd=40000$
ASSERTION_TotalEquity_ParentPlusMinorityInterest_Reconciles (evaluation 2)	satisfied	$\$v:VARIABLE_BalanceStart=39000 + \$v:VARIABLE_Change=1000 = \$v:VARIABLE_BalanceEnd=40000$

Proves statement of changes in equity foots:

204 154004 - Statement - Statement of Changes in Equity [http://www.abc.com/role/StatementOfChangesInEquity]					
205 Context P-2009[from 2009-01-01 to 2009-12-31 for 0000000001]					
206 U-Monetary					
207 abc:RetainedEarningsAccumulatedDeficitPeriodIncreasePeriodIncreaseDecrease		C D -3	0	both	OK
208 us-gaap:NetIncomeLoss	1	C D -3	9,000	inst	
209 us-gaap:Dividends	-1	D D -3	9,000	inst	
210 abc:StockholdersEquityAttributableToNoncontrollingInterestPeriodIncreaseDecrease		C D -3	1,000	both	OK
211 us-gaap:NetIncomeLossAttributableToNoncontrollingInterest	-1	D D -3	(1,000)	inst	
212 abc:StockholdersEquityAttributableToParentPeriodIncreaseDecrease		C D -3	0	both	OK
213 us-gaap:NetIncomeLoss	1	C D -3	9,000	inst	
214 us-gaap:Dividends	-1	D D -3	9,000	inst	
215 abc:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterestPeriodIncreaseDecrease		C D -3	1,000	both	OK
216 us-gaap:ProfitLoss	1	C D -3	10,000	inst	
217 us-gaap:Dividends	-1	D D -3	9,000	inst	

Proves statement of changes in equity cross casts:

218 Context P-2010[from 2010-01-01 to 2010-12-31 for 0000000001]					
219 U-Monetary					
220 abc:RetainedEarningsAccumulatedDeficitPeriodIncreasePeriodIncreaseDecrease		C D -3	0	both	OK
221 us-gaap:NetIncomeLoss	1	C D -3	9,000	inst	
222 us-gaap:Dividends	-1	D D -3	9,000	inst	
223 abc:StockholdersEquityAttributableToNoncontrollingInterestPeriodIncreaseDecrease		C D -3	1,000	both	OK
224 us-gaap:NetIncomeLossAttributableToNoncontrollingInterest	-1	D D -3	(1,000)	inst	
225 abc:StockholdersEquityAttributableToParentPeriodIncreaseDecrease		C D -3	0	both	OK
226 us-gaap:NetIncomeLoss	1	C D -3	9,000	inst	
227 us-gaap:Dividends	-1	D D -3	9,000	inst	
228 abc:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterestPeriodIncreaseDecrease		C D -3	1,000	both	OK
229 us-gaap:ProfitLoss	1	C D -3	10,000	inst	
230 us-gaap:Dividends	-1	D D -3	9,000	inst	

198 154004 - Statement - Prior Period Error [http://www.abc.com/role/PriorPeriodError]					
199 Context P-2009[at 2009-12-31 for 0000000001]					
200 U-Monetary					
201 abc:StockholdersEquityAttributableToParentAdjustments		C D -3	0	both	OK
202 abc:CorrectionOfPriorPeriodError	1	C D -3	0	inst	
203 abc:ChangeInAccountingPolicy	1	C D -3	0	inst	

267	Default Link [http://www.xbrl.org/2003/role/link]					
268	Context P-2009[from 2009-01-01 to 2009-12-31 for 0000000001]					
269	U-Monetary					
270	abc:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterestPeriodIncreaseDecrease		C D -3	1,000	both	OK
271	abc:StockholdersEquityAttributableToNoncontrollingInterestPeriodIncreaseDecrease	1	C D -3	1,000	inst	
272	abc:StockholdersEquityAttributableToParentPeriodIncreaseDecrease	1	C D -3	0	both	OK
273	abc:PreferredStockValueOutstandingPeriodIncreaseDecrease	1	C D -3	0	inst	
274	abc:CommonStockValueOutstandingPeriodIncreaseDecrease	1	C D -3	0	inst	
275	abc:AdditionalPaidInCapitalPeriodIncreaseDecrease	1	C D -3	0	inst	
276	abc:TreasuryStockPeriodIncreaseDecrease	-1	D D -3	0	inst	
277	abc:RetainedEarningsAccumulatedDeficitPeriodIncreasePeriodIncreaseDecrease	1	C D -3	0	inst	
278	us-gaap:ProfitLoss		C D -3	10,000	both	OK
279	us-gaap:NetIncomeLoss	1	C D -3	9,000	inst	
280	us-gaap:NetIncomeLossAttributableToNoncontrollingInterest	-1	D D -3	(1,000)	inst	
281	Context P-2010[from 2010-01-01 to 2010-12-31 for 0000000001]					
282	U-Monetary					
283	abc:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterestPeriodIncreaseDecrease		C D -3	1,000	both	OK
284	abc:StockholdersEquityAttributableToNoncontrollingInterestPeriodIncreaseDecrease	1	C D -3	1,000	inst	
285	abc:StockholdersEquityAttributableToParentPeriodIncreaseDecrease	1	C D -3	0	both	OK
286	abc:PreferredStockValueOutstandingPeriodIncreaseDecrease	1	C D -3	0	inst	
287	abc:CommonStockValueOutstandingPeriodIncreaseDecrease	1	C D -3	0	inst	
288	abc:AdditionalPaidInCapitalPeriodIncreaseDecrease	1	C D -3	0	inst	
289	abc:TreasuryStockPeriodIncreaseDecrease	-1	D D -3	0	inst	
290	abc:RetainedEarningsAccumulatedDeficitPeriodIncreasePeriodIncreaseDecrease	1	C D -3	0	inst	
291	us-gaap:ProfitLoss		C D -3	10,000	both	OK
292	us-gaap:NetIncomeLoss	1	C D -3	9,000	inst	
293	us-gaap:NetIncomeLossAttributableToNoncontrollingInterest	-1	D D -3	(1,000)	inst	

NOTE: This appears to be missing an XBRL calculation which proves that the balances cross cast.

Proves classes of preferred stock roll forward reconciles:

ASSERTION_PreferredStockSharesOutstanding_Reconciles (evaluation 1)	satisfied	$\$v:VARIABLE_BalanceStart=10000 + \$v:VARIABLE_Change=0 = \$v:VARIABLE_BalanceEnd=10000$
ASSERTION_PreferredStockSharesOutstanding_Reconciles (evaluation 2)	satisfied	$\$v:VARIABLE_BalanceStart=10000 + \$v:VARIABLE_Change=0 = \$v:VARIABLE_BalanceEnd=10000$
ASSERTION_PreferredStockSharesOutstanding_Reconciles (evaluation 3)	satisfied	$\$v:VARIABLE_BalanceStart=20000 + \$v:VARIABLE_Change=0 = \$v:VARIABLE_BalanceEnd=20000$
ASSERTION_PreferredStockSharesOutstanding_Reconciles (evaluation 4)	satisfied	$\$v:VARIABLE_BalanceStart=10000 + \$v:VARIABLE_Change=0 = \$v:VARIABLE_BalanceEnd=10000$
ASSERTION_PreferredStockSharesOutstanding_Reconciles (evaluation 5)	satisfied	$\$v:VARIABLE_BalanceStart=10000 + \$v:VARIABLE_Change=0 = \$v:VARIABLE_BalanceEnd=10000$
ASSERTION_PreferredStockSharesOutstanding_Reconciles (evaluation 6)	satisfied	$\$v:VARIABLE_BalanceStart=20000 + \$v:VARIABLE_Change=0 = \$v:VARIABLE_BalanceEnd=20000$

Proves classes of common stock roll forward reconciles:

ASSERTION_CommonStockSharesOutstanding_Reconciles (evaluation 1)	satisfied	$\$v:VARIABLE_BalanceStart=30000 + \$v:VARIABLE_Change=0 = \$v:VARIABLE_BalanceEnd=30000$
ASSERTION_CommonStockSharesOutstanding_Reconciles (evaluation 2)	satisfied	$\$v:VARIABLE_BalanceStart=40000 + \$v:VARIABLE_Change=0 = \$v:VARIABLE_BalanceEnd=40000$
ASSERTION_CommonStockSharesOutstanding_Reconciles (evaluation 3)	satisfied	$\$v:VARIABLE_BalanceStart=90000 + \$v:VARIABLE_Change=0 = \$v:VARIABLE_BalanceEnd=90000$
ASSERTION_CommonStockSharesOutstanding_Reconciles (evaluation 4)	satisfied	$\$v:VARIABLE_BalanceStart=50000 + \$v:VARIABLE_Change=0 = \$v:VARIABLE_BalanceEnd=50000$
ASSERTION_CommonStockSharesOutstanding_Reconciles (evaluation 5)	satisfied	$\$v:VARIABLE_BalanceStart=40000 + \$v:VARIABLE_Change=0 = \$v:VARIABLE_BalanceEnd=40000$
ASSERTION_CommonStockSharesOutstanding_Reconciles (evaluation 6)	satisfied	$\$v:VARIABLE_BalanceStart=90000 + \$v:VARIABLE_Change=0 = \$v:VARIABLE_BalanceEnd=90000$

SEC Rendering:

Cover	Prior Period Adjustment, Retained Earnings (Parent Company [Member], USD \$) In Thousands	Dec. 31, 2009
Document Information		
Financial Statements		
Statement of Financial Position	As Reported February 8, 2010 [Member]	
Classes of Preferred Stock	Retained Earnings (Accumulated Deficit) [Adjustment]	
Classes of Common Stock	Retained earnings, Originally Stated	\$ 7,000
Classes of Treasury Stock	Retained earnings, Adjustments [Roll Up]	
Statement of Financial Position, Other Parenthetical	Retained earnings, Restated	7,000
Statement of Operations	As Reported February 12, 2011 [Member]	
Statement of Operations, Net Income Breakdown	Retained Earnings (Accumulated Deficit) [Adjustment]	
Statement of Operations, Earnings Per Share	Retained earnings, Originally Stated	7,000
Statement of Cash Flows	Retained earnings, Adjustments [Roll Up]	
Prior Period Adjustment, Retained Earnings	Correction of Prior Period Error	2,000
Prior Period Adjustment, Stockholders' Equity Attributable to Parent	Effect of Mandatory Change in Accounting Policy for Adoption of FAS XXX	(1,000)
Prior Period Adjustment, Stockholders' Equity Including Portion Attributable to Noncontrolling Interest	Effect of Voluntary Change in Accounting Policy	(1,000)
	Retained earnings, Adjustments, Total	0
	Retained earnings, Restated	\$ 7,000

Cover	Prior Period Adjustment, Stockholders' Equity Attributable to Parent (Parent Company [Member], USD \$) In Thousands	Dec. 31, 2009
Document Information		
Financial Statements		
Statement of Financial Position	As Reported February 8, 2010 [Member]	
Classes of Preferred Stock	Stockholders' Equity Attributable to Parent [Adjustment]	
Classes of Common Stock	Stockholders' Equity Attributable to Parent, Originally Stated	\$ 36,000
Classes of Treasury Stock	Stockholders' Equity Attributable to Parent, Adjustments [Roll Up]	
Statement of Financial Position, Other Parenthetical	Stockholders' Equity Attributable to Parent, Restated	36,000
Statement of Operations	As Reported February 12, 2011 [Member]	
Statement of Operations, Net Income Breakdown	Stockholders' Equity Attributable to Parent [Adjustment]	
Statement of Operations, Earnings Per Share	Stockholders' Equity Attributable to Parent, Originally Stated	36,000
Statement of Cash Flows	Stockholders' Equity Attributable to Parent, Adjustments [Roll Up]	
Prior Period Adjustment, Retained Earnings	Correction of Prior Period Error	2,000
Prior Period Adjustment, Stockholders' Equity Attributable to Parent	Effect of Mandatory Change in Accounting Policy for Adoption of FAS XXX	(1,000)
Prior Period Adjustment, Stockholders' Equity Including Portion Attributable to Noncontrolling Interest	Effect of Voluntary Change in Accounting Policy	(1,000)
Statement of Changes in	Stockholders' Equity Attributable to Parent, Adjustments, Total	0
	Stockholders' Equity Attributable to Parent, Restated	\$ 36,000

Cover	Statement of Changes in Equity, Preferred Stock (As Reported February 12, 2011 [Member], Parent Company [Member], USD \$)	Preferred Class A [Member]	Preferred Class A [Member]
Document Information			
Financial Statements			
Statement of Financial Position	Preferred Stock, Shares Outstanding, Beginning Balance at Dec. 31, 2008	20,000	20,000
Classes of Preferred Stock	Preferred Stock, Value, Outstanding, Period Increase (Decrease)	\$ 0	
Classes of Common Stock	Preferred Stock, Shares Outstanding [Roll Forward]		
Classes of Treasury Stock	Preferred Stock, Shares Outstanding, Period Increase (Decrease)	0	0
Statement of Financial Position, Other Parenthetical	Preferred Stock, Shares Outstanding, Ending Balance at Dec. 31, 2008	20,000	20,000
Statement of Operations	Preferred Stock, Value [Roll Forward]		
Statement of Operations, Net Income Breakdown	Preferred Stock, Value, Outstanding, Period Increase (Decrease)	0	
Statement of Operations, Earnings Per Share	Preferred Stock, Shares Outstanding [Roll Forward]		
Statement of Cash Flows	Preferred Stock, Shares Outstanding, Period Increase (Decrease)	0	0
Prior Period Adjustment, Retained Earnings	Preferred Stock, Value, Outstanding, Ending Balance at Dec. 31, 2010		\$ 10,000,000
Prior Period Adjustment, Stockholders' Equity Attributable to Parent	Preferred Stock, Shares Outstanding, Ending Balance at Dec. 31, 2010	20,000	20,000
Prior Period Adjustment, Stockholders' Equity Including Portion Attributable to Noncontrolling Interest			
Statement of Changes in Equity, Preferred Stock			

Cover	Statement of Changes in Equity, Additional Paid-in Capital (As Reported February 12, 2011 [Member], Parent Company [Member], USD \$) in Thousands	
Document Information		
Financial Statements		
Statement of Financial Position	Additional Paid in Capital, Beginning Balance at Dec. 31, 2008	\$ 1,000
Classes of Preferred Stock	Additional Paid-in Capital [Roll Forward]	
Classes of Common Stock	Additional Paid-in Capital, Period Increase (Decrease)	0
Classes of Treasury Stock	Additional Paid in Capital, Ending Balance at Dec. 31, 2008	1,000
Statement of Financial Position, Other Parenthetical	Additional Paid-in Capital [Roll Forward]	
Statement of Operations	Additional Paid-in Capital, Period Increase (Decrease)	0
Statement of Operations, Net Income Breakdown	Additional Paid in Capital, Ending Balance at Dec. 31, 2010	\$ 1,000
Statement of Operations, Earnings Per Share		
Statement of Cash Flows		
Prior Period Adjustment, Retained Earnings		
Prior Period Adjustment, Stockholders' Equity Attributable to Parent		
Prior Period Adjustment, Stockholders' Equity Including Portion Attributable to Noncontrolling Interest		
Statement of Changes in Equity, Preferred Stock		
Statement of Changes in Equity, Common Stock		
Statement of Changes in Equity, Additional Paid-in Capital		

Accounting Policies:

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents policy

Proin elit sem, ornare non, ullamcorper vel, sollicitudin a, lacus. Mauris tincidunt cursus est. Nulla sit amet nibh. Sed elementum feugiat augue. Nam non tortor non leo porta bibendum. Morbi eu pede.

Receivables policy

Proin elit sem, ornare non, ullamcorper vel, sollicitudin a, lacus. Mauris tincidunt cursus est. Nulla sit amet nibh. Sed elementum feugiat augue. Nam non tortor non leo porta bibendum. Morbi eu pede. Proin elit sem, ornare non, ullamcorper vel, sollicitudin a, lacus. Mauris tincidunt cursus est. Nulla sit amet nibh. Sed elementum feugiat augue. Nam non tortor non leo porta bibendum. Morbi eu pede.

Inventories policy

Mauris tincidunt cursus est. Nulla sit amet nibh. Sed elementum feugiat augue. Nam non tortor non leo porta bibendum. Morbi eu pede. Proin elit sem, ornare non, ullamcorper vel, sollicitudin a, lacus.

Debt policy

Pellentesque condimentum commodo wisi. Fusce gravida, ligula a placerat placerat, leo erat euismod lectus, et lacinia justo libero non pede. Vivamus ac velit vel magna nonummy pretium.

Revenue recognition policy

Nulla facilisi. Aliquam viverra risus vitae ante. Sed rhoncus mi in wisi.

SEC rendering:

Cover	Note A. Accounting Policies (As Reported February 12, 2011 [Member], Parent Company [Member])	12 Months Ended Dec. 31, 2010
Document Information		
Financial Statements		
Notes to Financial Statements		
Note A. Accounting Policies	Accounting Policies [Hierarchy]	
Note B. Property, Plant and Equipment Policies	Cash and Cash Equivalents, Policy [Text Block]	Proin elit sem, ornare non, ullamcorper vel, sollicitudin a, lacus. Mauris tincidunt cursus est. Nulla sit amet nibh. Sed elementum feugiat augue. Nam non tortor non leo porta bibendum. Morbi eu pede.
Note C. Inventory, By Component	Receivables, Policy [Text Block]	Proin elit sem, ornare non, ullamcorper vel, sollicitudin a, lacus. Mauris tincidunt cursus est. Nulla sit amet nibh. Sed elementum feugiat augue. Nam non tortor non leo porta bibendum. Morbi eu pede. Proin elit sem, ornare non, ullamcorper vel, sollicitudin a, lacus. Mauris tincidunt cursus est. Nulla sit amet nibh. Sed elementum feugiat augue. Nam non tortor non leo porta bibendum. Morbi eu pede.
Note D. Property, Plant and Equipment Detail	Inventory, Policy [Text Block]	Mauris tincidunt cursus est. Nulla sit amet nibh. Sed elementum feugiat augue. Nam non tortor non leo porta bibendum. Morbi eu pede. Proin elit sem, ornare non, ullamcorper vel, sollicitudin a, lacus.
Note E. Maturities of Long-term Debt	Debt, Policy [Text Block]	Pellentesque condimentum commodo wisi. Fusce gravida, ligula a placerat placerat, leo erat euismod lectus, et lacinia justo libero non pede. Vivamus ac velit vel magna nonummy pretium.
Note F. Long-term Debt Instruments	Revenue Recognition, Policy [Text Block]	Nulla facilisi. Aliquam viverra risus vitae ante. Sed rhoncus mi in wisi.
Note G. Part 1. Commitments	Creditative, Policy [Text Block]	Mauris tincidunt cursus est. Nulla sit amet nibh. Sed elementum feugiat augue. Nam non tortor non leo porta bibendum. Morbi eu pede. Proin elit sem, ornare non, ullamcorper vel, sollicitudin a, lacus. Mauris tincidunt cursus est. Nulla sit amet nibh. Sed elementum feugiat augue. Nam non tortor non leo porta bibendum. Morbi eu pede. Sed mauris. Nulla facilisi. Fusce tristique posuere ipsum. Nulla facilisi. Aliquam viverra risus vitae ante. Sed rhoncus mi in wisi. Nullam nibh du, molestie vitae, imperdiet non, ornare et, elit. Suspendisse accumsan, ante vel ornare interdum, magna tellus porta mauris, in porta mi lacus sodales fele. Phasellus eleferend, diam vitae dapibus pulvinar, ante ligula auctor du, eget congue justo lorem hendrerit tellus. Fusce gravida, ligula a placerat placerat, leo erat euismod lectus, et lacinia justo libero non pede.
Note G. Part 2. Contingencies		
Note G. Part 3. Loss Contingency Assesual		
Note H. Nonmonetary Transactions		
Note I. Business Segments		
Note I. Geographic Areas		
All Reports		

Firefox rendering:

207301 - Disclosure - Note A. Accounting Policies

IDENTIFIER: 000000001 - HTTP://WWW.SEC.GOV/C

DATE: 12 MONTHS ENDED 2010-12-31

REPORT DATE [AXIS]: AS REPORTED FEBRUARY 12, 2011 [MEA]

LEGAL ENTITY [AXIS]: PARENT COMPANY [MEMBER]

LANG	ITEM	NOTES
	CASH AND CASH EQUIVALENTS, POLICY [TEXT BLOCK]	Proin elit sem, ornare non, ultracorper vel, sollicitudin a, lacus. Mauris tincidunt cursus est. Nulla sit amet nibh. Sed elementum feugiat augue. Nam non tortor non leo porta bibendum. Morbi eu pede.
	RECEIVABLES, POLICY [TEXT BLOCK]	Proin elit sem, ornare non, ultracorper vel, sollicitudin a, lacus. Mauris tincidunt cursus est. Nulla sit amet nibh. Sed elementum feugiat augue. Nam non tortor non leo porta bibendum. Morbi eu pede. Proin elit sem, ornare non, ultracorper vel, sollicitudin a, lacus. Mauris tincidunt cursus est. Nulla sit amet nibh. Sed elementum feugiat augue. Nam non tortor non leo porta bibendum. Morbi eu pede.
	INVENTORY, POLICY [TEXT BLOCK]	Mauris tincidunt cursus est. Nulla sit amet nibh. Sed elementum feugiat augue. Nam non tortor non leo porta bibendum. Morbi eu pede. Proin elit sem, ornare non, ultracorper vel, sollicitudin a, lacus.
	DEBT, POLICY [TEXT BLOCK]	Pellentesque condimentum commodo wisi. Fusce gravida, ligula a placerat placerat, leo erat euismod lectus, et lacinia justo libero non pede. Vivamus ac velit vel magna nonummy pretium.
	REVENUE RECOGNITION, POLICY [TEXT BLOCK]	Nulla facilisi. Aliquam viverra risus vitae ante. Sed rhoncus mi in wisi.
	CONSOLIDATION, POLICY [TEXT BLOCK]	Mauris tincidunt cursus est. Nulla sit amet nibh. Sed elementum feugiat augue. Nam non tortor non leo porta bibendum. Morbi eu pede. Proin elit sem, ornare non, ultracorper vel, sollicitudin a, lacus. Proin elit sem, ornare non, ultracorper vel, sollicitudin a, lacus. Mauris tincidunt cursus est. Nulla sit amet nibh. Sed elementum feugiat augue. Nam non tortor non leo porta bibendum. Morbi eu pede. Sed mauris. Nulla facilisi. Fusce tristique posuere ipsium. Nulla facilisi. Aliquam viverra risus vitae ante. Sed rhoncus mi in wisi. Nullam nibh dui, molestie vitae, imperdiet non, ornare at, elit. Suspendisse accumsan, arcu vel ornare interdum, magna tellus porta mauris, in porta mi lacus sodales felis. Phasellus eleifend, diam vitae dapibus pulvinar, erat ligula auctor dui, eget congue justo lorem hendrerit tellus. Fusce gravida, ligula a placerat placerat, leo erat euismod lectus, et lacinia justo libero non pede.

Property, Plant and Equipment Policies:

NOTE B. PROPERTY, PLANT AND EQUIPMENT POLICIES

	Valuation basis	Depreciation method	Estimated life	Dispositions
Land	Mauris tincidunt cursus est	NA	NA	Nam non tortor non
Machinery and equipment	Mauris tincidunt cursus est	Sed elementum feugiat augue	20	Nam non tortor non
Furniture and fixtures	Mauris tincidunt cursus est	Mauris tincidunt	10	Nam non tortor non

SEC rendering:

Cover	Note B. Property, Plant and Equipment Policies (As Reported February 12, 2011 (Member), Parent Company (Member))	12 Months Ended Dec. 31, 2010
Document Information		
Financial Statements		
Notes to Financial Statements		
Note A. Accounting Policies		
Note B. Property, Plant and Equipment Policies	Land (Member)	
	Property, Plant and Equipment, Policies (Hierarchy)	
	Property, Plant and Equipment, Basis of Valuation	Mauris tincidunt cursus est
	Property, Plant and Equipment, Depreciation Methods	NA
Note C. Inventory, By Component		
Note D. Property, Plant and Equipment Detail	Property, Plant and Equipment, Estimated Useful Lives	NA
	Property, Plant and Equipment, Dispositions	Nam non tortor non
Note E. Maturities of Long-term Debt		
Note F. Long-term Debt Instruments	Machinery and Equipment (Member)	
	Property, Plant and Equipment, Policies (Hierarchy)	
	Property, Plant and Equipment, Basis of Valuation	Mauris tincidunt cursus est
Note G. Part 1. Commitments		
	Property, Plant and Equipment, Depreciation Methods	Sed elementum feugiat augue
Note G. Part 2. Contingencies		
	Property, Plant and Equipment, Estimated Useful Lives	20
Note G. Part 3. Loss Contingency Accrual		
	Property, Plant and Equipment, Dispositions	Nam non tortor non
Note H. Nonmonetary Transactions	Furniture and Fixtures (Member)	
	Property, Plant and Equipment, Policies (Hierarchy)	
	Property, Plant and Equipment, Basis of Valuation	Mauris tincidunt cursus est
Note I. Business Segments		
Note I. Geographic Areas		
All Reports	Property, Plant and Equipment, Depreciation Methods	Mauris tincidunt
	Property, Plant and Equipment, Estimated Useful Lives	10
	Property, Plant and Equipment, Dispositions	Nam non tortor non

Firefox rendering:

207401 - Disclosure - Note B. Property, Plant and Equipment Policies

IDENTIFIER:	000000001 - HTTP://WWW.SEC.GOV/C
REPORT DATE [AXIS]:	AS REPORTED FEBRUARY 12, 2011 [MEMBER]
LEGAL ENTITY [AXIS]:	PARENT COMPANY [MEMBER]
DATE:	12 MONTHS ENDED 2010-12-31

PROPERTY, PLANT AND EQUIPMENT BY TYPE [AXIS]			LAND (MEMBER)	MACHINERY AND EQUIPMENT (MEMBER)	FURNITURE AND FIXTURES (MEMBER)
LAND	ITEM	NOTES			
	PROPERTY, PLANT AND EQUIPMENT, BASIS OF VALUATION		Mauris tincidunt cursus est	Mauris tincidunt cursus est	Mauris tincidunt cursus est
	PROPERTY, PLANT AND EQUIPMENT, DEPRECIATION METHODS		NA	Sed elementum feugiat augue	Mauris tincidunt
	PROPERTY, PLANT AND EQUIPMENT, ESTIMATED USEFUL LIVES		NA	20	10
	PROPERTY, PLANT AND EQUIPMENT, DISPOSITIONS		Nam non tortor non	Nam non tortor non	Nam non tortor non

Connections:

Connects to the PPE disclosures via the Property, Plant and Equipment by Type [Axis] and the members.

207401 - Disclosure - Note B. Property, Plant and Equipment Policies

IDENTIFIER: 0000000001 - HTTP://WWW

REPORT DATE [AXIS]: [ALL]

LEGAL ENTITY [AXIS]: [ALL]

DATE: [ALL]

PROPERTY, PLANT AND EQUIPMENT BY TYPE [AXIS]

LAND (MEMBER)	MACHINERY AND EQUIPMENT (MEMBER)	FURNITURE AND FIXTURES (MEMBER)
---------------	----------------------------------	---------------------------------

Usage | Label | Info

<http://www.abc.com/role/PropertyPlantAndEquipmentPolicies>

<http://www.abc.com/role/PropertyPlantAndEquipmentDetail>

Inventories disclosure:

NOTE C. INVENTORIES

	2010	2009
Finished goods	1,000	1,000
Work in progress	1,000	1,000
Raw materials	1,000	1,000
Other	1,000	1,000
Total inventory, net	4,000	4,000

Considerations:

- (1) Inventory should foot
- (2) Inventory should tie to the balance sheet

Proves inventories foot (this is an XBRL calculation, not a cross axis aggregation):

239 Context [-2010[at 2010-12-31 for 0000000001]					
240 U-Monetary					
241 us-gaap:InventoryNet		D	D -3	4,000	both OK
242 us-gaap:InventoryFinishedGoods	1	D	D -3	1,000	inst
243 us-gaap:InventoryWorkInProcess	1	D	D -3	1,000	inst
244 us-gaap:InventoryRawMaterials	1	D	D -3	1,000	inst
245 us-gaap:OtherInventorySupplies	1	D	D -3	1,000	inst

231 301000 - Disclosure - Note C. Inventory, By Component [http://www.abc.com/rule/InventoryByComponent]					
232 Context [-2009[at 2009-12-31 for 0000000001]					
233 U-Monetary					
234 us-gaap:InventoryNet		D	D -3	4,000	both OK
235 us-gaap:InventoryFinishedGoods	1	D	D -3	1,000	inst
236 us-gaap:InventoryWorkInProcess	1	D	D -3	1,000	inst
237 us-gaap:InventoryRawMaterials	1	D	D -3	1,000	inst
238 us-gaap:OtherInventorySupplies	1	D	D -3	1,000	inst

SEC rendering:

Cover	<table border="1"> <thead> <tr> <th style="text-align: left;">Note C. Inventory, By Component (As Reported February 12, 2011 [Member], Parent Company [Member], USD \$) In Thousands</th> <th style="text-align: right;">Dec. 31, 2010</th> <th style="text-align: right;">Dec. 31, 2009</th> </tr> </thead> <tbody> <tr> <td colspan="3">Inventory, by Component [Roll Up]</td> </tr> <tr> <td>Inventory, Finished Goods</td> <td style="text-align: right;">\$ 1,000</td> <td style="text-align: right;">\$ 1,000</td> </tr> <tr> <td>Inventory, Work in Process</td> <td style="text-align: right;">1,000</td> <td style="text-align: right;">1,000</td> </tr> <tr> <td>Inventory, Raw Materials</td> <td style="text-align: right;">1,000</td> <td style="text-align: right;">1,000</td> </tr> <tr> <td>Other Inventory, Supplies</td> <td style="text-align: right;">1,000</td> <td style="text-align: right;">1,000</td> </tr> <tr> <td>Inventory, Net, Total</td> <td style="text-align: right;">\$ 4,000</td> <td style="text-align: right;">\$ 4,000</td> </tr> </tbody> </table>	Note C. Inventory, By Component (As Reported February 12, 2011 [Member], Parent Company [Member], USD \$) In Thousands	Dec. 31, 2010	Dec. 31, 2009	Inventory, by Component [Roll Up]			Inventory, Finished Goods	\$ 1,000	\$ 1,000	Inventory, Work in Process	1,000	1,000	Inventory, Raw Materials	1,000	1,000	Other Inventory, Supplies	1,000	1,000	Inventory, Net, Total	\$ 4,000	\$ 4,000
Note C. Inventory, By Component (As Reported February 12, 2011 [Member], Parent Company [Member], USD \$) In Thousands		Dec. 31, 2010	Dec. 31, 2009																			
Inventory, by Component [Roll Up]																						
Inventory, Finished Goods		\$ 1,000	\$ 1,000																			
Inventory, Work in Process		1,000	1,000																			
Inventory, Raw Materials		1,000	1,000																			
Other Inventory, Supplies		1,000	1,000																			
Inventory, Net, Total		\$ 4,000	\$ 4,000																			
Document Information																						
Financial Statements																						
Notes to Financial Statements																						
Note A. Accounting Policies																						
Note B. Property, Plant and Equipment Policies																						
Note C. Inventory, By Component																						
Note D. Property, Plant and																						
All Reports																						

Firefox rendering:

301000 - Disclosure - Note C. Inventory, By Component

IDENTIFIER: 0000000001 - HTTP://WWW.SEC.GOV/C

REPORT DATE [AXIS]: AS REPORTED FEBRUARY 12, 2011 [MEM]

LEGAL ENTITY [AXIS]: PARENT COMPANY [MEMBER]

UNIT: USD

		DATE	
		2009-12-31	2010-12-31
ITEM	NOTES		
INVENTORY, FINISHED GOODS		1,000	1,000
INVENTORY, WORK IN PROCESS		1,000	1,000
INVENTORY, RAW MATERIALS		1,000	1,000
OTHER INVENTORY, SUPPLIES		1,000	1,000
INVENTORY, NET, TOTAL		<u>4,000</u>	<u>4,000</u>

Property, plant and equipment disclosures:

NOTE: Property plant and equipment components are modeled as members of an axis, as compared to inventory which the components are modeled as individual concepts.

NOTE D. PROPERTY, PLANT, AND EQUIPMENT DISCLOSURES

	2010	2009
Land	1,000	1,000
Machinery and equipment, net	2,000	2,000
Furniture and fixtures, net	6,000	6,000
Total property, plant and equipment, net	9,000	9,000

Considerations:

- (1) PPE should foot.
- (2) PPE should tie to balance sheet
- (3) PPE should tie to PPE policies (see above)

Proves components of property, plant and equipment foot (this is a cross axis aggregation):

ASSERTION_PropertyPlantAndEquipmentByType_Foots (evaluation 1)	satisfied	$\$v:VARIABLE_Total=9000 = \text{sum}(\$v:VARIABLE_Each=[1000\ 2000\ 6000\])$
ASSERTION_PropertyPlantAndEquipmentByType_Foots (evaluation 2)	satisfied	$\$v:VARIABLE_Total=9000 = \text{sum}(\$v:VARIABLE_Each=[1000\ 2000\ 6000\])$

SEC rendering:

Cover		
Document Information		
Financial Statements		
Notes to Financial Statements		
Note A. Accounting Policies		
Note B. Property, Plant and Equipment Policies		
Note C. Inventory, By Component		
Note D. Property, Plant and Equipment Detail		
Note E. Maturities of Long-term Debt		
Note F. Long-term Debt Instruments		
Note G. Part 1.		
	Note D. Property, Plant and Equipment Detail (As Reported February 12, 2011 [Member], Parent Company [Member], USD \$) In Thousands	
	Dec. 31, 2010	Dec. 31, 2009
	Property, Plant and Equipment [Hierarchy]	
	Property, plant and equipment, net	\$ 9,000
	Land [Member]	
	Property, plant and equipment, net	1,000
	Machinery and Equipment [Member]	
	Property, plant and equipment, net	2,000
	Furniture and Fixtures [Member]	
	Property, plant and equipment, net	\$ 6,000

Firefox rendering:

NOTE: The rendering engine decided to put the DOMAIN at the top, rather than at the bottom. A rendering engine can likewise choose to put the domain at the bottom so this renders more how concepts are rendered.

305000 - Disclosure - Note D. Property, Plant and Equipment Detail

IDENTIFIER: 0000000001 - HTTP://WWW.SEC.GOV/C

LEGAL ENTITY [AXIS]: PARENT COMPANY [MEMBER]

UNIT: USD

			DATE	2009-12-31	2010-12-31
			REPORT DATE [AXIS]	AS REPORTED FEBRUARY 12, 2011 [MEMBER]	AS REPORTED FEBRUARY 12, 2011 [MEMBER]
PROPERTY, PLANT AND EQUIPMENT BY TYPE [AXIS]	ITEM	NOTES			
PROPERTY, PLANT AND EQUIPMENT, ALL TYPES [DOMAIN]	PROPERTY, PLANT AND EQUIPMENT, NET			9,000	9,000
LAND [MEMBER]	PROPERTY, PLANT AND EQUIPMENT, NET			1,000	1,000
MACHINERY AND EQUIPMENT [MEMBER]	PROPERTY, PLANT AND EQUIPMENT, NET			2,000	2,000
FURNITURE AND FIXTURES [MEMBER]	PROPERTY, PLANT AND EQUIPMENT, NET			6,000	6,000

[FIX this, move PPE concept up to slicers]

Connections:

Connects to the policies via the Property, Plant and Equipment by Type [Axis]

Build Date: Saturday, February 26, 2011 9:01:30 AM - Build Time: 0.1

Linkage | Label | Info

- <http://www.abc.com/role/PropertyPlantAndEquipmentPolicies>
- <http://www.abc.com/role/PropertyPlantAndEquipmentDetail>

			DATE	2009-12-31	2010-12-31
			NOTES		
PROPERTY, PLANT AND EQUIPMENT, ALL TYPES [DOMAIN]	USD	PROPERTY, PLANT AND EQUIPMENT, NET		9,000	9,000
LAND [MEMBER]	USD	PROPERTY, PLANT AND EQUIPMENT, NET		1,000	1,000
MACHINERY AND EQUIPMENT [MEMBER]	USD	PROPERTY, PLANT AND EQUIPMENT, NET		2,000	2,000
FURNITURE AND FIXTURES [MEMBER]	USD	PROPERTY, PLANT AND EQUIPMENT, NET		6,000	6,000

Connects to the balance sheet via the Property, Plant and Equipment [Domain] and Property, Plant and Equipment concept (used both on the balance sheet and in this disclosure)

305000 - Disclosure - Note D. Property, Plant and Equip

IDENTIFIER: 00000000
 REPORT DATE [AXIS]: [ALL]
 LEGAL ENTITY [AXIS]: [ALL]

Linkage | Label | Info

<http://fistb.org/ua-gaap/role/statement/StatementOfFinancialPositionClassified>
<http://www.abc.com/role/PropertyPlantAndEquipmentDetail>

PROPERTY, PLANT AND EQUIPMENT BY TYPE [AXIS]	UNIT					
PROPERTY, PLANT AND EQUIPMENT, ALL TYPES [DOMAIN]	USD	PROPERTY, PLANT AND EQUIPMENT, NET			9,000	9,000

Maturities of Long term debt:

NOTE E. MATURITIES OF LONG-TERM DEBT

	2010
Current	22,000
2012	1,000
2013	1,000
2014	1,000
2015	1,000
Thereafter	15,000
Total long-term debt	41,000

Considerations:

- (1) Total long term debt should foot.
- (2) Current portion and long term portion should tie to the balance sheet.

Proves maturities of long term debt foots:

246 306000 - Disclosure - Note E. Maturities of Long-term Debt [http://www.abc.com/role/MaturitiesOfLongTermDebt]								
247 Context [-2010[at 2010-12-31 for 0000000001]]								
248 U-Monetary								
249 us-gaap:LongTermDebt		C	D	-3	41,000	both	OK	
250 us-gaap:LongTermDebtMaturitiesRepaymentsOfPrincipalInNextTwelveMonths		1	C	D	-3	22,000	inst	
251 us-gaap:LongTermDebtMaturitiesRepaymentsOfPrincipalInYearTwo		1	C	D	-3	1,000	inst	
252 us-gaap:LongTermDebtMaturitiesRepaymentsOfPrincipalInYearThree		1	C	D	-3	1,000	inst	
253 us-gaap:LongTermDebtMaturitiesRepaymentsOfPrincipalInYearFour		1	C	D	-3	1,000	inst	
254 us-gaap:LongTermDebtMaturitiesRepaymentsOfPrincipalInYearFive		1	C	D	-3	1,000	inst	
255 us-gaap:LongTermDebtMaturitiesRepaymentsOfPrincipalAfterYearFive		1	C	D	-3	15,000	inst	

SEC rendering:

Cover	Note E. Maturities of Long-term Debt (As Reported February 12, 2011 [Member], Parent Company [Member], USD \$) In Thousands	Dec. 31, 2010
Document Information		
Financial Statements		
Notes to Financial Statements		
Note A. Accounting Policies		
Note B. Property, Plant and Equipment Policies		
Note C. Inventory, By Component		
Note D. Property, Plant and Equipment Detail		
Note E. Maturities of Long-term Debt	Maturities of Long-term Debt [Roll Up]	
	Long-term Debt, Maturities, Repayments of Principal in Next Twelve Months	\$ 22,000
	Long-term Debt, Maturities, Repayments of Principal in Year Two	1,000
	Long-term Debt, Maturities, Repayments of Principal in Year Three	1,000
	Long-term Debt, Maturities, Repayments of Principal in Year Four	1,000
	Long-term Debt, Maturities, Repayments of Principal in Year Five	1,000
	Long-term Debt, Maturities, Repayments of Principal after Year Five	15,000
Note F. Long-term Debt Instruments	Long-term Debt, Total	<u>\$ 41,000</u>

Firefox rendering:

306000 - Disclosure - Note E. Maturities of Long-term Debt

IDENTIFIER: 0000000001 - HTTP://WWW.SEC.GOV/C

REPORT DATE [AXIS]: AS REPORTED FEBRUARY 12, 2011 [MEM]

LEGAL ENTITY [AXIS]: PARENT COMPANY [MEMBER]

UNIT: USD

DATE: 2010-12-31

ITEM	NOTES	
LONG-TERM DEBT, MATURITIES, REPAYMENTS OF PRINCIPAL IN NEXT TWELVE MONTHS		22,000
LONG-TERM DEBT, MATURITIES, REPAYMENTS OF PRINCIPAL IN YEAR TWO		1,000
LONG-TERM DEBT, MATURITIES, REPAYMENTS OF PRINCIPAL IN YEAR THREE		1,000
LONG-TERM DEBT, MATURITIES, REPAYMENTS OF PRINCIPAL IN YEAR FOUR		1,000
LONG-TERM DEBT, MATURITIES, REPAYMENTS OF PRINCIPAL IN YEAR FIVE		1,000
LONG-TERM DEBT, MATURITIES, REPAYMENTS OF PRINCIPAL AFTER YEAR FIVE		15,000
LONG-TERM DEBT, TOTAL		41,000

NOTE: Long term debt is NOT connected to the balance sheet as on the balance sheet long term debt is broken out by current and noncurrent portions. A connection can be created by breaking out long term debt into current and noncurrent components within the disclosure.

Connections:

ITEM	NOTES
LONG-TERM DEBT, MATURITIES, REPAYMENTS OF PRINCIPAL IN NEXT TWELVE MONTHS	22,000
LONG-TERM DEBT, MATURITIES, REPAYMENTS OF PRINCIPAL IN YEAR TWO	1,000
LONG-TERM DEBT, MATURITIES, REPAYMENTS OF PRINCIPAL IN YEAR THREE	1,000
LONG-TERM DEBT, MATURITIES, REPAYMENTS OF PRINCIPAL IN YEAR FOUR	1,000
LONG-TERM DEBT, MATURITIES, REPAYMENTS OF PRINCIPAL IN YEAR FIVE	1,000
LONG-TERM DEBT, MATURITIES, REPAYMENTS OF PRINCIPAL AFTER YEAR FIVE	15,000
LONG-TERM DEBT, TOTAL	41,000

Long term debt instruments:

NOTE F. LONG-TERM DEBT INSTRUMENTS

Long-term debt instruments as of December 31 was as follows (thousands):

	2010	2009
Mauris tincidunt cursus est, 10% cursus elit sem, April elit tincidunt tincidunt, collateral mincidunt	30,000	30,000
Mincidunt est, 12.5% cursus elit sem, October elit tincidunt tincidunt, collateral mincidunt	11,000	11,000
Total long-term debt	41,000	41,000
Less current portion	(22,000)	(22,000)
Long-term debt	41,000	41,000

Considerations:

- (1) Total long term debt should foot.
- (2) Total long term debt should tie to total maturities of long term debt
- (3) Current portion and long term portion should tie to the balance sheet

SEC rendering:

Cover	Note F. Long-term Debt Instruments (As Reported February 12, 2011 [Member], Parent Company [Member], USD \$) In Thousands	
Document Information	12 Months Ended	
Financial Statements	Dec. 31, 2010	Dec. 31, 2009
Notes to Financial Statements		
Note A. Accounting Policies		
Note B. Property, Plant and Equipment Policies		
Note C. Inventory, By Component		
Note D. Property, Plant and Equipment Detail		
Note E. Maturities of Long-term Debt		
Note F. Long-term Debt Instruments		
Note G. Part 1. Commitments		
Note G. Part 2. Contingencies		
Note G. Part 3. Loss Contingency Accrual		
Debt Instrument [Hierarchy]		
Long-term Debt	\$ 41,000	
Loans Payable [Member] Debt Instrument AA [Member]		
Debt Instrument [Hierarchy]		
Debt Instrument, Description	Mauris tincidunt cursus est	
Debt Instrument, Collateral	Mincidunt	
Debt Instrument, Interest Rate Terms	10% cursus elit sem	
Debt Instrument, Maturity Date, Description	April elit tincidunt tincidunt	
Long-term Debt	30,000	30,000
Loans Payable [Member] Debt Instrument B [Member]		
Debt Instrument [Hierarchy]		
Debt Instrument, Description	Mincidunt est	
Debt Instrument, Collateral	Mincidunt	
Debt Instrument, Interest Rate Terms	12.5% cursus elit sem	
Debt Instrument, Maturity Date, Description	October elit tincidunt tincidunt	
Long-term Debt	\$ 11,000	\$ 11,000

Firefox rendering:

NOTE: The Firefox viewer breaks the disclosure into two pieces because they are different types of dates for some reason. This is a choice a rendering engine makes, not caused by XBRL.

306010 - Disclosure - Note F, Long-term Debt Instruments

IDENTIFIER: 000000001 - HTTP://WWW.SEC.GOV/C

REPORT DATE [AXIS]: AS REPORTED FEBRUARY 12, 2011 [MEA]

LEGAL ENTITY [AXIS]: PARENT COMPANY [MEMBER]

UNIT: USD

ITEM: LONG-TERM DEBT

		DATE	2010-12-31	2009-12-31
		LONG-TERM DEBT, TYPE [AXIS]	LONG-TERM DEBT, TYPE [DOMAIN]	LOANS PAYABLE [MEMBER]
DEBT INSTRUMENT [AXIS]	NOTES:			
DEBT INSTRUMENT, NAME [DOMAIN]			41,000	
DEBT INSTRUMENT, AA [MEMBER]				30,000
DEBT INSTRUMENT, B [MEMBER]			11,000	11,000

IDENTIFIER: 000000001 - HTTP://WWW.SEC.GOV/C

REPORT DATE [AXIS]: AS REPORTED FEBRUARY 12, 2011 [MEA]

LEGAL ENTITY [AXIS]: PARENT COMPANY [MEMBER]

LONG-TERM DEBT, TYPE [AXIS]: LOANS PAYABLE [MEMBER]

				DATE	12 MONTHS ENDED 2010-12-31
LANG	DEBT INSTRUMENT [AXIS]	ITEM	NOTES		
	DEBT INSTRUMENT, AA [MEMBER]	DEBT INSTRUMENT, DESCRIPTION			Mauritius fixed rate currency swap
		DEBT INSTRUMENT, COLLATERAL			Mincidant
		DEBT INSTRUMENT, INTEREST RATE TERMS			10% currency swap semi
		DEBT INSTRUMENT, MATURITY DATE, DESCRIPTION			April 2011 fixed rate fixed rate
	DEBT INSTRUMENT, B [MEMBER]	DEBT INSTRUMENT, DESCRIPTION			Mincidant est
		DEBT INSTRUMENT, COLLATERAL			Mincidant
		DEBT INSTRUMENT, INTEREST RATE TERMS			12.5% currency swap semi
		DEBT INSTRUMENT, MATURITY DATE, DESCRIPTION			October 2011 fixed rate fixed rate

Long term debt components:

NOTE F. LONG-TERM DEBT INSTRUMENTS

Long-term debt instruments as of December 31 was as follows (thousands):

	2010	2009
Mauris tincidunt cursus est, 10% cursus elit sem, April elit tincidunt tincidunt, collateral mincidunt	30,000	30,000
Mincidunt est, 12.5% cursus elit sem, October elit tincidunt tincidunt, collateral mincidunt	11,000	11,000
Total long-term debt	41,000	41,000
Less current portion	(22,000)	(22,000)
Long-term debt	41,000	41,000

Considerations:

- (1) Total long term debt should foot.
- (2) Total long term debt should tie to total maturities of long term debt
- (3) Current portion and long term portion tie to the balance sheet

Proves computations foot:

404 306011 - Disclosure - Note F, Part 2, Long-term Debt Components (http://www.abc.com/role/LongTermDebtComponents)						
405 Context F-2009[at 2009-12-31 for 0000000001]						
406 U-Monetary						
407 us-gaap:LongTermDebt		C	D-3	41,000,000	both	OK
408 us-gaap:DebtCurrent	1	C	D-3	22,000,000	nat	
409 us-gaap:LongTermDebtAndCapitalLeaseObligations	1	C	D-3	19,000,000	nat	
410 Context F-2010[at 2010-12-31 for 0000000001]						
411 U-Monetary						
412 us-gaap:LongTermDebt		C	D-3	41,000,000	both	OK
413 us-gaap:DebtCurrent	1	C	D-3	22,000,000	nat	
414 us-gaap:LongTermDebtAndCapitalLeaseObligations	1	C	D-3	19,000,000	nat	

SEC rendering:

Firefox rendering:

306011 - Disclosure - Note F, Part 2. Long-term Debt Components

IDENTIFIER: 0000000001 - HTTP://WWW.SEC.GOV/C

REPORT DATE [AXIS]: AS REPORTED FEBRUARY 12, 2011 [MEASUREMENT]

LEGAL ENTITY [AXIS]: CONSOLIDATED ENTITY [DOMAIN]

(IN THOUSANDS)			DATE	
UNIT	ITEM	NOTES	2009-12-31	2010-12-31
USD	CURRENT PORTION OF LONG-TERM DEBT		22,000	22,000
	LONG-TERM DEBT		19,000	19,000
	LONG-TERM DEBT, TOTAL		41,000	41,000

Connections:

306011 - Disclosure - Note F, Part 2. Long-term Debt Components

IDENTIFIER: <http://www.sec.gov/c>

REPORT DATE [AXIS]: AS REPORTED FEBRUARY 12, 2011 [MEASUREMENT]

LEGAL ENTITY [AXIS]: CONSOLIDATED ENTITY [DOMAIN]

(IN THOUSANDS)

UNIT

USD

LONG-TERM DEBT, TOTAL

2009-12-31 2010-12-31

22,000 22,000

19,000 19,000

41,000 41,000

Connections window showing:

- <http://www.abc.com/role/LongTermDebtComponents>
- <http://www.abc.com/role/LongTermDebtInstruments>
- <http://www.abc.com/role/MaturitiesOfLongTermDebt>

Commitments and contingencies:

NOTE G. COMMITMENTS AND CONTINGENCIES

Commitments

Sed elementum feugiat augue. Nam non tortor non leo porta bibendum. Morbi eu pede. Nulla sit amet nibh. Proin elit sem, ornare non, ullamcorper vel, sollicitudin a, lacus. Mauris tincidunt cursus est.

Contingencies

Proin elit sem, ornare non, ullamcorper vel, sollicitudin a, lacus. Mauris tincidunt cursus est. Nam non tortor non leo porta bibendum. Morbi eu pede. Nulla sit amet nibh. Sed elementum feugiat augue. Proin elit sem, ornare non, ullamcorper vel, sollicitudin a, lacus. Mauris tincidunt cursus est. Nulla sit amet nibh. Sed elementum feugiat augue. Nam non tortor non leo porta bibendum. Morbi eu pede.

Nulla sit amet nibh. Sed elementum feugiat augue. Nam non tortor non leo porta bibendum. Morbi eu pede. Proin elit sem, ornare non, ullamcorper vel, sollicitudin a, lacus. Mauris tincidunt cursus est. Nulla sit amet nibh. Sed elementum feugiat augue. Nam non tortor non leo porta bibendum. Morbi eu pede. Mauris tincidunt cursus est. Proin elit sem, ornare non, ullamcorper vel, sollicitudin a, lacus.

SEC Rendering

Cover	Note G. Part 1. Commitments (As Reported February 12, 2011 [Member], Parent Company [Member])	12 Months Ended Dec. 31, 2010
Document Information		
Financial Statements	Commitments [Line Items]	
Notes to Financial Statements	Commitments Disclosure [Text Block]	Sed elementum feugiat augue. Nam non tortor non leo porta bibendum. Morbi eu pede. Nulla sit amet nibh. Proin elit sem, ornare non, ullamcorper vel, sollicitudin a, lacus. Mauris tincidunt cursus est.
Note A. Accounting Policies		
Note F. Long-term Debt Instruments		
Note G. Part 1. Commitments		

Cover	Note G. Part 2. Contingencies (As Reported February 12, 2011 [Member], Parent Company [Member])	12 Months Ended Dec. 31, 2010
Document Information		
Financial Statements	Pending or Threatened Litigation [Member]	
Notes to Financial Statements	Loss Contingencies [Hierarchy]	
Note A. Accounting Policies	Loss Contingency Disclosures	Proin elit sem, ornare non, ullamcorper vel, sollicitudin a, lacus. Mauris tincidunt cursus est. Nam non tortor non leo porta bibendum. Morbi eu pede. Nulla sit amet nibh. Sed elementum feugiat augue. Proin elit sem, ornare non, ullamcorper vel, sollicitudin a, lacus. Mauris tincidunt cursus est. Nulla sit amet nibh. Sed elementum feugiat augue. Nam non tortor non leo porta bibendum. Morbi eu pede.
Note B. Property, Plant and Equipment Policies	Damage from Fire, Explosion or Other Hazard [Member]	
Note C. Inventory, By Component	Loss Contingencies [Hierarchy]	
Note D. Property, Plant and Equipment Detail	Loss Contingency Disclosures	Nulla sit amet nibh. Sed elementum feugiat augue. Nam non tortor non leo porta bibendum. Morbi eu pede. Proin elit sem, ornare non, ullamcorper vel, sollicitudin a, lacus. Mauris tincidunt cursus est. Nulla sit amet nibh. Sed elementum feugiat augue. Nam non tortor non leo porta bibendum. Morbi eu pede. Mauris tincidunt cursus est. Proin elit sem, ornare non, ullamcorper vel, sollicitudin a, lacus.
Note E. Maturities of Long-term Debt		
Note G. Part 1. Commitments		
Note G. Part 2. Contingencies		

Firefox rendering:

306020 - Disclosure - Note G. Part 1. Commitments

IDENTIFIER: 000000001 - HTTP://WWW.SEC.GOV/C

REPORT DATE [AXIS]: AS REPORTED FEBRUARY 12, 2011 [MEM]

LEGAL ENTITY [AXIS]: PARENT COMPANY [MEMBER]

DATE: 12 MONTHS ENDED 2010-12-31

LANG	ITEM	NOTES
-	COMMITMENTS DISCLOSURE [TEXT BLOCK]	Sed elementum feugiat augue. Nam non tortor non leo porta bibendum. Morbi eu pede. Nulla sit amet nibh. Proin elit sem, ornare non, ullamcorper vel, sollicitudin a, lacus. Mauris tincidunt cursus est.

306030 - Disclosure - Note G. Part 2. Contingencies

IDENTIFIER: 000000001 - HTTP://WWW.SEC.GOV/C

REPORT DATE [AXIS]: AS REPORTED FEBRUARY 12, 2011 [MEM]

LEGAL ENTITY [AXIS]: PARENT COMPANY [MEMBER]

DATE: 12 MONTHS ENDED 2010-12-31

LANG	ITEM	NOTES	LOSS CONTINGENCIES BY NATURE OF CONTINGENCY [AXIS]
-	LOSS CONTINGENCY DISCLOSURES		<p>PENDING OR THREATENED LITIGATION [MEMBER]</p> <p>DAMAGE FROM FIRE, EXPLOSION OR OTHER HAZARD [MEMBER]</p>

Proin elit sem, ornare non, ullamcorper vel, sollicitudin a, lacus. Mauris tincidunt cursus est. Nam non tortor non leo porta bibendum. Morbi eu pede. Nulla sit amet nibh. Sed elementum feugiat augue. Proin elit sem, ornare non, ullamcorper vel, sollicitudin a, lacus. Mauris tincidunt cursus est. Nulla sit amet nibh. Sed elementum feugiat augue. Nam non tortor non leo porta bibendum. Morbi eu pede.

Nulla sit amet nibh. Sed elementum feugiat augue. Nam non tortor non leo porta bibendum. Morbi eu pede. Proin elit sem, ornare non, ullamcorper vel, sollicitudin a, lacus. Mauris tincidunt cursus est. Nulla sit amet nibh. Sed elementum feugiat augue. Nam non tortor non leo porta bibendum. Morbi eu pede. Mauris tincidunt cursus est. Proin elit sem, ornare non, ullamcorper vel, sollicitudin a, lacus.

Loss contingency accrual for litigation:

Loss Contingency Accrual for Litigation

	2010	2009
Loss contingency accrual, at carrying value, beginning balance	1,147,000	1,148,000
Provision	6,408,000	400,000
Payments	(2,208,000)	(401,000)
Loss contingency accrual, at carrying value, ending balance	5,347,000	1,147,000

Considerations:

- (1) Roll forward of loss contingency accrual should properly reconcile.

Proves roll forward of loss contingency accrual for litigation properly reconciles:

ASSERTION_LossContingencyAccrual_Reconciles (evaluation 1)	satisfied	$\$v:VARIABLE_BalanceStart=1140000 + \$v:VARIABLE_Change=-1000 = \$v:VARIABLE_BalanceEnd=1147000$
ASSERTION_LossContingencyAccrual_Reconciles (evaluation 2)	satisfied	$\$v:VARIABLE_BalanceStart=1147000 + \$v:VARIABLE_Change=-420000 = \$v:VARIABLE_BalanceEnd=5347000$

Proves roll up portion of loss contingency accrual foots:

262 Context 0-2010-IC-1 [from 2010-01-01 to 2010-12-31 for 0000000001]						
263 U-Monetary						
264 us-gaap:LossContingencyAccrualCarryingValuePeriodIncreaseDecrease			D -3	4,200,000	both	OK
265 us-gaap:LossContingencyAccrualCarryingValueProvision	1	C	D -3	6,408,000	inst	
266 us-gaap:LossContingencyAccrualCarryingValuePayments	-1	D	D -3	2,208,000	inst	

256 302000 - Disclosure - Note G, Part 3, Loss Contingency Accrual [http://www.abc.com/role/LossContingencyAccrual]						
257 Context 0-2009-IC-1 [from 2009-01-01 to 2009-12-31 for 0000000001]						
258 U-Monetary						
259 us-gaap:LossContingencyAccrualCarryingValuePeriodIncreaseDecrease			D -3	(1,000)	both	OK
260 us-gaap:LossContingencyAccrualCarryingValueProvision	1	C	D -3	400,000	inst	
261 us-gaap:LossContingencyAccrualCarryingValuePayments	-1	D	D -3	401,000	inst	

SEC Rendering:

Cover	Note G, Part 3, Loss Contingency Accrual (As Reported February 12, 2011 [Member], Parent Company [Member], Pending or Threatened Litigation [Member], USD \$) in Thousands	12 Months Ended	
Document Information		Dec. 31, 2010	Dec. 31, 2009
Financial Statements	Loss Contingency Accrual [Roll Forward]		
Notes to Financial Statements	Loss Contingency Accrual, at Carrying Value, Beginning Balance	\$ 1,147	\$ 1,148
Note A. Accounting Policies	Loss Contingency Accrual, Carrying Value, Period Increase (Decrease) [Roll Up]		
Note B. Property, Plant and Equipment Policies	Loss Contingency Accrual, Carrying Value, Provision	6,408	400
Note C. Inventory, By Component	Loss Contingency Accrual, Carrying Value, Payments	(2,208)	(401)
Note D. Property, Plant and Equipment Detail	Loss Contingency Accrual, Carrying Value, Period Increase (Decrease), Total	4,200	(1)
Note E. Maturities of Long-term Debt	Loss Contingency Accrual, at Carrying Value, Ending Balance	\$ 5,347	\$ 1,147
Note F. Long-term Debt Instruments			
Note G, Part 1, Litigation			
Litigation	Note G, Part 3, Loss Contingency Accrual		

Firefox rendering:

NOTE: This is a roll forward, which Firefox does not render well.

307000 - Disclosure - Note G, Part 3, Loss Contingency Accrual

PERIOD: [ALL] 0
 IDENTIFIER: 000000001 - HTTP://WWW.SEC.GOV/C 0
 REPORT DATE [AXIS]: AS REPORTED FEBRUARY 12, 2011 (MEAN) 0
 LEGAL ENTITY [AXIS]: PARENT COMPANY (MEMBER) 0
 LOSS CONTINGENCIES BY NATURE OF CONTINGENCY [AXIS]: PENDING OR THREATENED LITIGATION 0
 UNIT: USD 0

	DATE	12 MONTHS ENDED 2009-12-31	12 MONTHS ENDED 2010-12-31	2009-12-31	2009-12-31	2010-12-31
ITEM	NOTES					
LOSS CONTINGENCY ACCRUAL, AT CARRYING VALUE, BEGINNING BALANCE				1,148,000	1,147,000	5,347,000
LOSS CONTINGENCY ACCRUAL, CARRYING VALUE, PROVISION		400,000	6,408,000			
LOSS CONTINGENCY ACCRUAL, CARRYING VALUE, PAYMENTS		(401,000)	(2,338,000)			
LOSS CONTINGENCY ACCRUAL, CARRYING VALUE, PERIOD INCREASE (DECREASE), TOTAL		(1,000)	(5,830,000)			

Nonmonetary transactions:

NOTE H. NONMONETARY TRANSACTIONS

	2010	2009
Mauris tincidunt cursus est	100,000	200,000
Nulla sit amet nibh	100,000	200,000
Nam non tortor non leo	100,000	200,000
Total	300,000	600,000

Considerations:

- (1) Nonmonetary transactions total should foot.

Proves nonmonetary transactions foot (cross axis aggregation):

ASSERTION_NonmonetaryTransactionGainLossRecognizedOnTransfer_Foots (evaluation 1)	satisfied	$\$v:VARIABLE_Total=300000 = \text{sum}(\$v:VARIABLE_Each=[100000 100000 100000])$
ASSERTION_NonmonetaryTransactionAmountOfBarterTransaction_Foots (evaluation 1)	satisfied	$\$v:VARIABLE_Total=600000 = \text{sum}(\$v:VARIABLE_Each=[200000 300000 200000])$

SEC rendering:

Cover	Note H. Nonmonetary Transactions (As Reported February 12, 2011 [Member], Parent Company [Member], USD \$)	12 Months Ended Dec. 31, 2010
Document Information		
Financial Statements		
Notes to Financial Statements		
Note A. Accounting Policies	Nonmonetary Transaction [Hierarchy]	
Note B. Property, Plant and Equipment Policies	Nonmonetary Transaction, Gain (Loss) Recognized on Transfer	\$ 300,000 [1]
Note C. Inventory, By Component	Nonmonetary Transaction, Amount of Barter Transaction	600,000 [1]
Note D. Property, Plant and Equipment Detail	Receipt of Assets in Satisfaction of Debt [Member]	
Note E. Maturities of Long-term Debt	Nonmonetary Transaction [Hierarchy]	
Note F. Long-term Debt Instruments	Nonmonetary Transaction, Basis of Accounting for Assets Transferred	Mauris tincidunt cursus est
Note G. Part 1. Commitments	Nonmonetary Transaction, Name of Counterparty	Proin elit sem
Note G. Part 2. Contingencies	Nonmonetary Transaction, Gain (Loss) Recognized on Transfer	100,000
Note G. Part 3. Loss Contingency Accrual	Nonmonetary Transaction, Amount of Barter Transaction	200,000
Note H. Nonmonetary Transactions	Advertising Barter Transactions [Member]	
Note I. Business Segments	Nonmonetary Transaction [Hierarchy]	
Note I. Geographic Areas	Nonmonetary Transaction, Basis of Accounting for Assets Transferred	Nulla sit amet nibh
	Nonmonetary Transaction, Name of Counterparty	Nulla sit amet
	Nonmonetary Transaction, Gain (Loss) Recognized on Transfer	100,000
	Nonmonetary Transaction, Amount of Barter Transaction	200,000
	Inventory Exchanges [Member]	
	Nonmonetary Transaction [Hierarchy]	
	Nonmonetary Transaction, Basis of Accounting for Assets Transferred	Nam non tortor non leo
	Nonmonetary Transaction, Name of Counterparty	Proin sit amet sem
	Nonmonetary Transaction, Gain (Loss) Recognized on Transfer	100,000
	Nonmonetary Transaction, Amount of Barter Transaction	\$ 200,000

[1] Sed eu nibh. Fusce vitae mi. Sed dapibus venenatis ipsum. Sed in purus.

Firefox rendering:

NOTE: Firefox broke this into two pieces, separating the instant (as of) and duration (for period) data types. This is NOT a preferable approach.

309000 - Disclosure - Note H, Nonmonetary Transactions

IDENTIFIER: 000000001 - HTTP://WWW.SEC.GOV/C

REPORT DATE [AXIS]: AS REPORTED FEBRUARY 12, 2011 [MEM]

LEGAL ENTITY [AXIS]: PARENT COMPANY [MEMBER]

UNIT: USD

		DATE	12 MONTHS ENDED 2010-12-31			
		NONMONETARY TRANSACTION TYPE [AXIS]	NONMONETARY TRANSACTION TYPE [DONOR]	RECEIPT OF ASSETS IN SATISFACTION OF DEBT [MEMBER]	ADVERTISING BARTER TRANSACTIONS [MEMBER]	INVENTORY EXCHANGES [MEMBER]
ITEM	NOTES					
NONMONETARY TRANSACTION, GAIN (LOSS) RECOGNIZED ON TRANSFER	F1		300,000	100,000	100,000	100,000
NONMONETARY TRANSACTION, AMOUNT OF BARTER TRANSACTION	F1		400,000	300,000	200,000	200,000

IDENTIFIER: 000000001 - HTTP://WWW.SEC.GOV/C

REPORT DATE [AXIS]: AS REPORTED FEBRUARY 12, 2011 [MEM]

LEGAL ENTITY [AXIS]: PARENT COMPANY [MEMBER]

DATE: 12 MONTHS ENDED 2010-12-31

			NONMONETARY TRANSACTION TYPE [AXIS]	RECEIPT OF ASSETS IN SATISFACTION OF DEBT [MEMBER]	ADVERTISING BARTER TRANSACTIONS [MEMBER]	INVENTORY EXCHANGES [MEMBER]
LANG	ITEM	NOTES				
	NONMONETARY TRANSACTION, BASIS OF ACCOUNTING FOR ASSETS TRANSFERRED			Mauris tincidunt cursus est	Nuda sit amet nibh	Nam non fortor non leo
	NONMONETARY TRANSACTION, NAME OF COUNTERPARTY			Proin elit sen	Nuda sit amet	Proin sit amet sen

Business Segments:

Business Segments

Information for business segments as of and for the years ended December 31 was as follows (thousands):

2010	Revenues	Operating Expenses	Selling and administrative expenses	Depreciation	Operating Income (Loss)	Capital Additions	Total Assets
Business segment Alpha	4,000	1,000	250	100	4,000	4,000	25,000
Business segment B	2,000	1,000	250	100	1,000	2,000	25,000
Business segment C	2,000	500	250	100	1,000	2,000	47,000
Business segment D	2,000	500	250	200	1,000	2,000	50,000
Total	10,000	3,000	1,000	500	7,000	10,000	147,000

2009	Revenues	Operating Expenses	Selling and administrative expenses	Depreciation	Operating Income (Loss)	Capital Additions	Total Assets
Business segment Alpha	4,000	1,000	250	100	4,000	4,000	25,000
Business segment B	2,000	1,000	250	100	1,000	2,000	25,000
Business segment C	2,000	500	250	100	1,000	2,000	47,000
Business segment D	2,000	500	250	200	1,000	2,000	50,000
Total	10,000	3,000	1,000	500	7,000	10,000	147,000

Considerations:

- (1) Each disclosure item should foot.
- (2) Revenues, operating expenses, selling and administrative expenses and operating income (loss) should tie to the income statement.
- (3) Capital additions should tie to the statement of cash flows.
- (4) Total Assets should tie to the balance sheet.

SEC rendering:

Cover	<table border="1"> <thead> <tr> <th rowspan="2">Note I. Business Segments (As Reported February 12, 2011 [Member], Parent Company [Member], USD \$) In Thousands</th> <th colspan="2">12 Months Ended</th> </tr> <tr> <th>Dec. 31, 2010</th> <th>Dec. 31, 2009</th> </tr> </thead> <tbody> <tr> <td colspan="3">Business Segment Information [Hierarchy]</td> </tr> <tr> <td>Revenues</td> <td>\$ 10,000</td> <td>\$ 10,000</td> </tr> <tr> <td>Operating Expenses</td> <td>3,000</td> <td>3,000</td> </tr> <tr> <td>Selling, general and administrative expense</td> <td>1,000</td> <td>1,000</td> </tr> <tr> <td>Operating Income (Loss)</td> <td>7,000</td> <td>7,000</td> </tr> <tr> <td>Capital Additions</td> <td>10,000</td> <td>10,000</td> </tr> <tr> <td>Assets</td> <td>147,000</td> <td>147,000</td> </tr> <tr> <td colspan="3">Business Segment Alpha [Member]</td> </tr> <tr> <td colspan="3">Business Segment Information [Hierarchy]</td> </tr> <tr> <td>Revenues</td> <td>4,000</td> <td>4,000</td> </tr> <tr> <td>Operating Expenses</td> <td>1,000</td> <td>1,000</td> </tr> <tr> <td>Selling, general and administrative expense</td> <td>250</td> <td>250</td> </tr> <tr> <td>Depreciation</td> <td>100</td> <td>100</td> </tr> <tr> <td>Operating Income (Loss)</td> <td>4,000</td> <td>4,000</td> </tr> <tr> <td>Capital Additions</td> <td>4,000</td> <td>4,000</td> </tr> <tr> <td>Assets</td> <td>25,000</td> <td>25,000</td> </tr> <tr> <td colspan="3">Business Segment B [Member]</td> </tr> <tr> <td colspan="3">Business Segment Information [Hierarchy]</td> </tr> <tr> <td>Revenues</td> <td>2,000</td> <td>2,000</td> </tr> <tr> <td>Operating Expenses</td> <td>1,000</td> <td>1,000</td> </tr> <tr> <td>Selling, general and administrative expense</td> <td>250</td> <td>250</td> </tr> <tr> <td>Depreciation</td> <td>100</td> <td>100</td> </tr> <tr> <td>Operating Income (Loss)</td> <td>1,000</td> <td>1,000</td> </tr> <tr> <td>Capital Additions</td> <td>2,000</td> <td>2,000</td> </tr> <tr> <td>Assets</td> <td>25,000</td> <td>25,000</td> </tr> <tr> <td colspan="3">Business Segment C [Member]</td> </tr> <tr> <td colspan="3">Business Segment Information [Hierarchy]</td> </tr> <tr> <td>Revenues</td> <td>2,000</td> <td>2,000</td> </tr> <tr> <td>Operating Expenses</td> <td>500</td> <td>500</td> </tr> <tr> <td>Selling, general and administrative expense</td> <td>250</td> <td>250</td> </tr> <tr> <td>Depreciation</td> <td>100</td> <td>100</td> </tr> <tr> <td>Operating Income (Loss)</td> <td>1,000</td> <td>1,000</td> </tr> <tr> <td>Capital Additions</td> <td>2,000</td> <td>2,000</td> </tr> <tr> <td>Assets</td> <td>47,000</td> <td>47,000</td> </tr> <tr> <td colspan="3">Business Segment D [Member]</td> </tr> <tr> <td colspan="3">Business Segment Information [Hierarchy]</td> </tr> <tr> <td>Revenues</td> <td>2,000</td> <td>2,000</td> </tr> <tr> <td>Operating Expenses</td> <td>500</td> <td>500</td> </tr> <tr> <td>Selling, general and administrative expense</td> <td>250</td> <td>250</td> </tr> <tr> <td>Depreciation</td> <td>200</td> <td>200</td> </tr> <tr> <td>Operating Income (Loss)</td> <td>1,000</td> <td>1,000</td> </tr> <tr> <td>Capital Additions</td> <td>2,000</td> <td>2,000</td> </tr> <tr> <td>Assets</td> <td>\$ 50,000</td> <td>\$ 50,000</td> </tr> </tbody> </table>			Note I. Business Segments (As Reported February 12, 2011 [Member], Parent Company [Member], USD \$) In Thousands	12 Months Ended		Dec. 31, 2010	Dec. 31, 2009	Business Segment Information [Hierarchy]			Revenues	\$ 10,000	\$ 10,000	Operating Expenses	3,000	3,000	Selling, general and administrative expense	1,000	1,000	Operating Income (Loss)	7,000	7,000	Capital Additions	10,000	10,000	Assets	147,000	147,000	Business Segment Alpha [Member]			Business Segment Information [Hierarchy]			Revenues	4,000	4,000	Operating Expenses	1,000	1,000	Selling, general and administrative expense	250	250	Depreciation	100	100	Operating Income (Loss)	4,000	4,000	Capital Additions	4,000	4,000	Assets	25,000	25,000	Business Segment B [Member]			Business Segment Information [Hierarchy]			Revenues	2,000	2,000	Operating Expenses	1,000	1,000	Selling, general and administrative expense	250	250	Depreciation	100	100	Operating Income (Loss)	1,000	1,000	Capital Additions	2,000	2,000	Assets	25,000	25,000	Business Segment C [Member]			Business Segment Information [Hierarchy]			Revenues	2,000	2,000	Operating Expenses	500	500	Selling, general and administrative expense	250	250	Depreciation	100	100	Operating Income (Loss)	1,000	1,000	Capital Additions	2,000	2,000	Assets	47,000	47,000	Business Segment D [Member]			Business Segment Information [Hierarchy]			Revenues	2,000	2,000	Operating Expenses	500	500	Selling, general and administrative expense	250	250	Depreciation	200	200	Operating Income (Loss)	1,000	1,000	Capital Additions	2,000	2,000	Assets	\$ 50,000	\$ 50,000
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Firefox rendering:

Geographic Areas:

Geographic Areas

Revenues by geographic areas were as follows for the years ended December 31 (thousands):

	2010	2009
NORTH AMERICA:		
United States	4,000	4,000
Canada	2,000	2,000
Total North America	6,000	6,000
EUROPE:		
United Kingdom	2,000	2,000
Germany	2,000	2,000
Total Europe	4,000	4,000
Total	10,000	10,000

Considerations:

- (1) Subtotal for each region should foot.
- (2) Total should foot.
- (3) Total revenues should tie to the income statement (i.e. same concept).

SEC rendering:

Cover
Document Information
Financial Statements
Notes to Financial Statements
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Note I. Geographic Areas (As Reported February 12, 2011 [Member], Parent Company [Member], USD \$) In Thousands	12 Months Ended	
	Dec. 31, 2010	Dec. 31, 2009
Revenues by Geographic Area [Hierarchy]		
Revenues	\$ 10,000	\$ 10,000
North America [Member]		
Revenues by Geographic Area [Hierarchy]		
Revenues	6,000	6,000
North America [Member] United States [Member]		
Revenues by Geographic Area [Hierarchy]		
Revenues	4,000	4,000
North America [Member] Canada [Member]		
Revenues by Geographic Area [Hierarchy]		
Revenues	2,000	2,000
Europe [Member]		
Revenues by Geographic Area [Hierarchy]		
Revenues	4,000	4,000
Europe [Member] United Kingdom [Member]		
Revenues by Geographic Area [Hierarchy]		
Revenues	2,000	2,000
Europe [Member] Germany [Member]		
Revenues by Geographic Area [Hierarchy]		
Revenues	\$ 2,000	\$ 2,000

Firefox rendering:

Appendices:

Networks:

[FIX THESE]

Network Label	Network Identifier
101000 - Document - Document Information	http://www.abc.com/role/DocumentInformation
104000 - Statement - Statement of Financial Position, Classified	http://fasb.org/us-gaap/role/statement/StatementOfFinancialPositionClassified
104001 - Schedule - Classes of Preferred Stock	http://www.abc.com/role/ClassesOfPreferredStock
104002 - Schedule - Classes of Common Stock	http://www.abc.com/role/ClassesOfCommonStock
104003 - Schedule - Classes of Treasury Stock	http://www.abc.com/role/ClassesOfTreasuryStock
104004 - Schedule - Other Parenthetical	http://www.abc.com/role/OtherParenthetical
124000 - Statement - Statement of Income (Including Gross Margin)	http://fasb.org/us-gaap/role/statement/StatementOfIncome
152200 - Statement - Statement of Cash Flows	http://fasb.org/us-gaap/role/statement/StatementOfCashFlowsIndirect
154004 - Statement - Prior Period Error	http://www.abc.com/role/PriorPeriodError
154004 - Statement - Statement of Changes in Equity	http://www.abc.com/role/StatementOfChangesInEquity
207301 - Disclosure - Note A. Accounting Policies	http://www.abc.com/role/AccountingPolicies
207401 - Disclosure - Note B. Property, Plant and Equipment Policies	http://www.abc.com/role/PropertyPlantAndEquipmentPolicies
301000 - Disclosure - Note C. Inventory, By Component	http://www.abc.com/role/InventoryByComponent
305000 - Disclosure - Note D. Property, Plant and Equipment Detail	http://www.abc.com/role/PropertyPlantAndEquipmentDetail
306000 - Disclosure - Note E. Maturities of Long-term Debt	http://www.abc.com/role/MaturitiesOfLongTermDebt
306010 - Disclosure - Note F. Long-term Debt Instruments	http://www.abc.com/role/LongTermDebtInstruments
306020 - Disclosure - Note G. Part 1. Commitments	http://www.abc.com/role/Commitments
306030 - Disclosure - Note G. Part 2. Contingencies	http://www.abc.com/role/Contingencies
307000 - Disclosure - Note G. Part 3. Loss Contingency Accrual	http://www.abc.com/role/LossContingencyAccrual
309000 - Disclosure - Note H. Nonmonetary Transactions	http://www.abc.com/role/NonmonetaryTransactions

NOTE: Several US GAAP Taxonomy networks were used in order to show the difference between how where a network is defined impacts comparability.

Select Taxonomy Models:

Note that the Preferred Stock, by Class [Table] is **not mixed together** with the Common Stock, by Class [Table] as the [Axis] and the [Line Items] of the combined table (see the US GAAP Taxonomy Network 500000 Equity)

Network: 104001 - Schedule - Classes of Preferred Stock	
abc:Preferred Stock, by Class [Table]	[Table]
abc:Report Date [Axis]	[Axis]
abc:Report Dates, All [Domain]	[Domain/Member]
abc:As Reported February 12, 2011 [Member]	[Domain/Member]
dei:Legal Entity [Axis]	[Axis]
dei:Entity [Domain]	[Domain/Member]
us-gaap:Parent Company [Member]	[Domain/Member]
abc:Class of Preferred Stock [Axis]	[Axis]
abc:Class of Preferred Stock, All Classes [Domain]	[Domain/Member]
us-gaap:Preferred Class A [Member]	[Domain/Member]
us-gaap:Preferred Class B [Member]	[Domain/Member]
abc:Preferred Stock, by Class [Line Items]	[Abstract]
abc:Preferred Stock, by Class [Hierarchy]	[Abstract]
us-gaap:Preferred Stock, Value, Issued	[Concept] (xbrl:monetaryItemType)
us-gaap:Preferred Stock, Par or Stated Value Per Share	[Concept] (num:perShareItemType)
us-gaap:Preferred Stock, Shares Authorized	[Concept] (xbrl:sharesItemType)
us-gaap:Preferred Stock, Shares Issued	[Concept] (xbrl:sharesItemType)
us-gaap:Preferred Stock, Shares Outstanding	[Concept] (xbrl:sharesItemType)
us-gaap:Preferred Stock, Value, Outstanding	[Concept] (xbrl:monetaryItemType)
us-gaap:Preferred Stock, Redemption Amount	[Concept] (xbrl:monetaryItemType)
us-gaap:Preferred Stock, Liquidation Preference Per Share	[Concept] (num:perShareItemType)
us-gaap:Preferred Stock, Conversion Basis	[Concept] (xbrl:stringItemType)
abc:Preferred Stock, Value [Roll Forward]	[Abstract]
us-gaap:Preferred Stock, Value, Outstanding, Beginning Balance	[Concept] (xbrl:monetaryItemType)
abc:Preferred Stock, Value, Outstanding, Period Increase (Decrease)	[Concept] (xbrl:monetaryItemType)
us-gaap:Preferred Stock, Value, Outstanding, Ending Balance	[Concept] (xbrl:monetaryItemType)
abc:Preferred Stock, Shares Outstanding [Roll Forward]	[Abstract]
us-gaap:Preferred Stock, Shares Outstanding, Beginning Balance	[Concept] (xbrl:sharesItemType)
abc:Preferred Stock, Shares Outstanding, Period Increase (Decrease)	[Concept] (xbrl:sharesItemType)
us-gaap:Preferred Stock, Shares Outstanding, Ending Balance	[Concept] (xbrl:sharesItemType)

Network: 104002 - Schedule - Classes of Common Stock	
abc:Common Stock, by Class [Table]	[Table]
abc:Report Date [Axis]	[Axis]
abc:Report Dates, All [Domain]	[Domain/Member]
abc:As Reported February 12, 2011 [Member]	[Domain/Member]
dei:Legal Entity [Axis]	[Axis]
dei:Entity [Domain]	[Domain/Member]
us-gaap:Parent Company [Member]	[Domain/Member]
abc:Class of Common Stock [Axis]	[Axis]
abc:Class of Common Stock, All Classes [Domain]	[Domain/Member]
us-gaap:Common Class A [Member]	[Domain/Member]
us-gaap:Common Class B [Member]	[Domain/Member]
abc:Common Stock, by Class [Line Items]	[Abstract]
abc:Common Stock, by Class [Hierarchy]	[Abstract]
us-gaap:Common Stock, Value, Issued	[Concept] (xbrl:monetaryItemType)
us-gaap:Common Stock, Par or Stated Value Per Share	[Concept] (num:perShareItemType)
us-gaap:Common Stock, Shares Authorized	[Concept] (xbrl:sharesItemType)
us-gaap:Common Stock, Shares Issued	[Concept] (xbrl:sharesItemType)
us-gaap:Common Stock, Shares Outstanding	[Concept] (xbrl:sharesItemType)
us-gaap:Common Stock, Value, Outstanding	[Concept] (xbrl:monetaryItemType)
us-gaap:Common Stock, Conversion Basis	[Concept] (xbrl:stringItemType)
abc:Common Stock, Value [Roll Forward]	[Abstract]
us-gaap:Common Stock, Value, Outstanding, Beginning Balance	[Concept] (xbrl:monetaryItemType)
abc:Common Stock, Value, Outstanding, Period Increase (Decrease)	[Concept] (xbrl:monetaryItemType)
us-gaap:Common Stock, Value, Outstanding, Ending Balance	[Concept] (xbrl:monetaryItemType)
abc:Common Stock, Shares Outstanding [Roll Forward]	[Abstract]
us-gaap:Common Stock, Shares, Outstanding, Beginning Balance	[Concept] (xbrl:sharesItemType)
abc:Common Stock, Shares Outstanding, Period Increase (Decrease)	[Concept] (xbrl:sharesItemType)
us-gaap:Common Stock, Shares, Outstanding, Ending Balance	[Concept] (xbrl:sharesItemType)

Note that this prior period adjustment is modeled as an **[Adjustment]** which has a Report Date [Axis] which changes. It first reports the “**Originally Stated**” balance and then the “**Restated Balance**”, both of which have exactly the same period.

Network: 154004 - Statement - Prior Period Error (http://www.abc.com/role/PriorPeriodError)	
abc:Prior Period Error [Table]	[Table]
abc:Report Date [Axis]	[Axis]
abc:Report Dates, All [Domain]	[Domain/Member]
abc:As Reported February 12, 2011 [Member]	[Domain/Member]
abc:As Reported February 8, 2010 [Member]	[Domain/Member]
dei:Legal Entity [Axis]	[Axis]
dei:Entity [Domain]	[Domain/Member]
us-gaap:Parent Company [Member]	[Domain/Member]
abc:Prior Period Error [Line Items]	[Abstract]
abc:Stockholders' Equity Attributable to Parent [Adjustment]	[Abstract]
us-gaap:Stockholders' Equity Attributable to Parent, Originally Stated	[Concept] (xbrli:monetaryItemType)
abc:Stockholders' Equity Attributable to Parent, Adjustments [Roll Up]	[Abstract]
abc:Correction of Prior Period Error	[Concept] (xbrli:monetaryItemType)
abc:Change in Accounting Policy	[Concept] (xbrli:monetaryItemType)
abc:Stockholders' Equity Attributable to Parent, Adjustments, Total	[Concept] (xbrli:monetaryItemType)
us-gaap:Stockholders' Equity Attributable to Parent, Restated	[Concept] (xbrli:monetaryItemType)

Note that this is modeled as [Member]s of an [Axis] and therefore can be put together easily with the Property, Plant and Equipment, Detail by Class [Table] which uses the same [Axis]

Network: 207401 - Disclosure - Note B. Property, Plant and Equipment Policies (<http://www.abc.com/role/PropertyPlantandEquipmentPolicies>)

abc:Property, Plant and Equipment, Policies [Table]	[Table]
abc:Report Date [Axis]	[Axis]
abc:Report Dates, All [Domain]	[Domain/Member]
abc:As Reported February 12, 2011 [Member]	[Domain/Member]
dei:Legal Entity [Axis]	[Axis]
dei:Entity [Domain]	[Domain/Member]
us-gaap:Parent Company [Member]	[Domain/Member]
us-gaap:Property, Plant and Equipment by Type [Axis]	[Axis]
us-gaap:Property, Plant and Equipment, All Types [Domain]	[Domain/Member]
us-gaap:Land [Member]	[Domain/Member]
us-gaap:Machinery and Equipment [Member]	[Domain/Member]
us-gaap:Furniture and Fixtures [Member]	[Domain/Member]
abc:Property, Plant and Equipment, Policies [Line Items]	[Abstract]
abc:Property, Plant and Equipment, Policies [Hierarchy]	[Abstract]
us-gaap:Property, Plant and Equipment, Basis of Valuation	[Concept] (xbrli:stringItemType)
us-gaap:Property, Plant and Equipment, Depreciation Methods	[Concept] (xbrli:stringItemType)
us-gaap:Property, Plant and Equipment, Estimated Useful Lives	[Concept] (xbrli:stringItemType)
us-gaap:Property, Plant and Equipment, Dispositions	[Concept] (xbrli:stringItemType)

Modeled Property, Plant and Equipment components as [Member]s or an [Axis] (contrast to inventory components which are modeled as concepts). Note that the Property, Plant and Equipment Policies [Table] uses the same [Axis], so the pieces can be easily put together.

Network: 305000 - Disclosure - Note D. Property, Plant and Equipment Detail (<http://www.abc.com/role/PropertyPlantandEquipmentDetail>)

abc:Property, Plant and Equipment, Detail by Class [Table]	[Table]
abc:Report Date [Axis]	[Axis]
abc:Report Dates, All [Domain]	[Domain/Member]
abc:As Reported February 12, 2011 [Member]	[Domain/Member]
dei:Legal Entity [Axis]	[Axis]
dei:Entity [Domain]	[Domain/Member]
us-gaap:Parent Company [Member]	[Domain/Member]
us-gaap:Property, Plant and Equipment by Type [Axis]	[Axis]
us-gaap:Property, Plant and Equipment, All Types [Domain]	[Domain/Member]
us-gaap:Land [Member]	[Domain/Member]
us-gaap:Machinery and Equipment [Member]	[Domain/Member]
us-gaap:Furniture and Fixtures [Member]	[Domain/Member]
us-gaap:Property, Plant and Equipment [Line Items]	[Abstract]
abc:Property, Plant and Equipment [Hierarchy]	[Abstract]
us-gaap:Property, Plant and Equipment, Net	[Concept] (xbrli:monetaryItemType)

Modeled inventory components as concepts. Note that it would be much more challenging to associate these concepts with other concepts related to inventory, as there is no [Axis] to do so.

Network: 301000 - Disclosure - Note C. Inventory, By Component (http://www.abc.com/role/InventoryByComponent)	
abc:Inventory, by Component [Table]	[Table]
abc:Report Date [Axis]	[Axis]
abc:Report Dates, All [Domain]	[Domain/Member]
abc:As Reported February 12, 2011 [Member]	[Domain/Member]
dei:Legal Entity [Axis]	[Axis]
dei:Entity [Domain]	[Domain/Member]
us-gaap:Parent Company [Member]	[Domain/Member]
abc:Inventory, by Component [Line Items]	[Abstract]
abc:Inventory, by Component [Roll Up]	[Abstract]
us-gaap:Inventory, Finished Goods	[Concept] (xbrli:monetaryItemType)
us-gaap:Inventory, Work in Process	[Concept] (xbrli:monetaryItemType)
us-gaap:Inventory, Raw Materials	[Concept] (xbrli:monetaryItemType)
us-gaap:Other Inventory, Supplies	[Concept] (xbrli:monetaryItemType)
us-gaap:Inventory, Net, Total	[Concept] (xbrli:monetaryItemType)