

Model/Reference Implementation (Permitted) Financial Integrity

<http://www.xbrlsite.com/US-GAAP-2011/ReferenceImplementation/2012-01-15/abc-20101231.xml>

(<http://www.xbrlsite.com/US-GAAP-2011/ReferenceImplementation/2012-01-15/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

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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 I-2009-Origina[at 2009-12-31 for 0000000001]							
23 U-Monetary							
24	us-gaap:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest	1	C	D-3	39,000,000	inst	Inconsistency
				D-3	36,000,000	comp	
25	us-gaap:StockholdersEquity	1	C	D-3	36,000,000	inst	Inconsistency
				D-3	7,000,000	comp	
26	us-gaap:RetainedEarningsAccumulatedDeficit	1	C	D-3	7,000,000	inst	

Caused by business segment information:

134 Context D-2009-Seg-A[from 2009-01-01 to 2009-12-31 for 0000000001]							
135 U-Monetary							
136	us-gaap:OperatingIncomeLoss	1	C	D-3	4,000,000	inst	Inconsistency
				D-3	(1,000,000)	comp	
137	us-gaap:Revenues	1	C	D-3	4,000,000	inst	
138	us-gaap:OperatingExpenses	-1	D	D-3	1,000,000	inst	Inconsistency
				D-3	250,000	comp	
139	us-gaap:SellingGeneralAndAdministrativeExpense	1	D	D-3	250,000	inst	
140 Context D-2009-Seg-B[from 2009-01-01 to 2009-12-31 for 0000000001]							
141 U-Monetary							
142	us-gaap:OperatingIncomeLoss	1	C	D-3	1,000,000	inst	Inconsistency
				D-3	(1,000,000)	comp	
143	us-gaap:Revenues	1	C	D-3	2,000,000	inst	
144	us-gaap:OperatingExpenses	-1	D	D-3	1,000,000	inst	Inconsistency
				D-3	250,000	comp	
145	us-gaap:SellingGeneralAndAdministrativeExpense	1	D	D-3	250,000	inst	
146 Context D-2009-Seg-C[from 2009-01-01 to 2009-12-31 for 0000000001]							
147 U-Monetary							
148	us-gaap:OperatingIncomeLoss	1	C	D-3	1,000,000	inst	Inconsistency
				D-3	(500,000)	comp	
149	us-gaap:Revenues	1	C	D-3	2,000,000	inst	
150	us-gaap:OperatingExpenses	-1	D	D-3	500,000	inst	Inconsistency
				D-3	250,000	comp	
151	us-gaap:SellingGeneralAndAdministrativeExpense	1	D	D-3	250,000	inst	
152 Context D-2009-Seg-D[from 2009-01-01 to 2009-12-31 for 0000000001]							
153 U-Monetary							
154	us-gaap:OperatingIncomeLoss	1	C	D-3	1,000,000	inst	Inconsistency
				D-3	(500,000)	comp	
155	us-gaap:Revenues	1	C	D-3	2,000,000	inst	
156	us-gaap:OperatingExpenses	-1	D	D-3	500,000	inst	Inconsistency
				D-3	250,000	comp	
157	us-gaap:SellingGeneralAndAdministrativeExpense	1	D	D-3	250,000	inst	

Caused by business segment information:

201 Context D-2010-Seg-A[from 2010-01-01 to 2010-12-31 for 0000000001]							
202 U-Monetary							
203	us-gaap:OperatingIncomeLoss	1	C	D - 3	4,000,000	inst	Inconsistency
				D - 3	(1,000,000)	comp	
204	us-gaap:Revenues	1	C	D - 3	4,000,000	inst	
205	us-gaap:OperatingExpenses	-1	D	D - 3	1,000,000	inst	Inconsistency
				D - 3	250,000	comp	
206	us-gaap:SellingGeneralAndAdministrativeExpense	1	D	D - 3	250,000	inst	
207 Context D-2010-Seg-B[from 2010-01-01 to 2010-12-31 for 0000000001]							
208 U-Monetary							
209	us-gaap:OperatingIncomeLoss	1	C	D - 3	1,000,000	inst	Inconsistency
				D - 3	(1,000,000)	comp	
210	us-gaap:Revenues	1	C	D - 3	2,000,000	inst	
211	us-gaap:OperatingExpenses	-1	D	D - 3	1,000,000	inst	Inconsistency
				D - 3	250,000	comp	
212	us-gaap:SellingGeneralAndAdministrativeExpense	1	D	D - 3	250,000	inst	

213 Context D-2010-Seg-C[from 2010-01-01 to 2010-12-31 for 0000000001]							
214 U-Monetary							
215	us-gaap:OperatingIncomeLoss	1	C	D - 3	1,000,000	inst	Inconsistency
				D - 3	(500,000)	comp	
216	us-gaap:Revenues	1	C	D - 3	2,000,000	inst	
217	us-gaap:OperatingExpenses	-1	D	D - 3	500,000	inst	Inconsistency
				D - 3	250,000	comp	
218	us-gaap:SellingGeneralAndAdministrativeExpense	1	D	D - 3	250,000	inst	
219 Context D-2010-Seg-D[from 2010-01-01 to 2010-12-31 for 0000000001]							
220 U-Monetary							
221	us-gaap:OperatingIncomeLoss	1	C	D - 3	1,000,000	inst	Inconsistency
				D - 3	(500,000)	comp	
222	us-gaap:Revenues	1	C	D - 3	2,000,000	inst	
223	us-gaap:OperatingExpenses	-1	D	D - 3	500,000	inst	Inconsistency
				D - 3	250,000	comp	
224	us-gaap:SellingGeneralAndAdministrativeExpense	1	D	D - 3	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
on)	
ASSERTION_101000_Concepts_Exist	{Put list of required concepts here}
ASSERTION_104100_AssetsEqualsLiabilitiesPlusEquity_Computes	$\$v:VARIABLE_Assets = \$v:VARIABLE_LiabilitiesAndStockholdersEquity$
tock)	
ASSERTION_104102_ClassesOf_CommonStock_Foots	$\$v:VARIABLE_Total = \text{sum}(\$v:VARIABLE_Each)$
tock)	
ASSERTION_104102_ClassesOf_CommonStockSharesOutstanding_Foots	$\$v:VARIABLE_Total = \text{sum}(\$v:VARIABLE_Each)$
tock)	
ASSERTION_104102_CommonStockSharesOutstanding_Reconciles	$\$v:VARIABLE_BalanceStart + \$v:VARIABLE_Change = \$v:VARIABLE_BalanceEnd$
tock)	
ASSERTION_104101_ClassesOf_PreferredStock_Foots	$\$v:VARIABLE_Total = \text{sum}(\$v:VARIABLE_Each)$
tock)	
ASSERTION_104102_ClassesOf_PreferredStockSharesOutstanding_Foots	$\$v:VARIABLE_Total = \text{sum}(\$v:VARIABLE_Each)$
tock)	
ASSERTION_104101_PreferredStockSharesOutstanding_Reconciles	$\$v:VARIABLE_BalanceStart + \$v:VARIABLE_Change = \$v:VARIABLE_BalanceEnd$
tock)	
ASSERTION_104103_ClassesOf_TreasuryStock_Foots	$\$v:VARIABLE_Total = \text{sum}(\$v:VARIABLE_Each)$
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_PreferredStockValue_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_ParentPlusMinorityInterest_Reconciles	$\$v:VARIABLE_BalanceStart + \$v:VARIABLE_Change = \$v:VARIABLE_BalanceEnd$
ASSERTION_15310*_PriorPeriodAdjustments_RetainedEarnings_Reconciles	$\$v:VARIABLE_Restated = (\$v:VARIABLE_Original + \$v:VARIABLE_Adjustment)$
ASSERTION_15310*_PriorPeriodAdjustments_StockholdersEquityAttributableToParent_Reconciles	$\$v:VARIABLE_Restated = (\$v:VARIABLE_Original + \$v:VARIABLE_Adjustment)$
ASSERTION_15310*_PriorPeriodAdjustments_StockholdersEquityIncludingPortionAttributableToParent_Reconciles	$\$v:VARIABLE_Restated = (\$v:VARIABLE_Original + \$v:VARIABLE_Adjustment)$
ASSERTION_154***_StatementOfChangesInEquity_ChangesCrossCasts1	$\$v:EquityOfParent = (\$v:PreferredStock + \$v:CommonStock + \$v:AdditionalPaidInCapital + \$v:TreasuryStock + \$v:RetainedEarnings)$
ASSERTION_154***_StatementOfChangesInEquity_ChangesCrossCasts2	$\$v:EquityIncludingParentAndNoncontrollingInterest = (\$v:EquityOfParent + \$v:EquityOfNoncontrollingInterest)$
ASSERTION_154***_StatementOfChangesInEquity_BalancesCrossCasts1	$\$v:EquityOfParent = (\$v:PreferredStock + \$v:CommonStock + \$v:AdditionalPaidInCapital - \$v:TreasuryStock + \$v:RetainedEarnings)$
ASSERTION_154***_StatementOfChangesInEquity_BalancesCrossCasts2	$\$v:EquityIncludingParentAndNoncontrollingInterest = (\$v:EquityOfParent + \$v:EquityOfNoncontrollingInterest)$
quipmentDetail)	
ASSERTION_305000_PropertyPlantAndEquipmentByType_Foots	$\$v:VARIABLE_Total = \text{sum}(\$v:VARIABLE_Each)$
uments)	
ASSERTION_306010_LongTermDebtInstruments_Foots	$\$v:VARIABLE_Total = \text{sum}(\$v:VARIABLE_Each)$
rcual)	
ASSERTION_307000_LossContingencyAccrual_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_Foots	\$v:VARIABLE_Total = sum(\$v:VARIABLE_Each)
ASSERTION_309001_BusinessSegments_Operating Expenses_Foots	\$v:VARIABLE_Total = sum(\$v:VARIABLE_Each)
ASSERTION_309001_BusinessSegments_SellingGeneralAndAdministrativeExpense_Foots	\$v:VARIABLE_Total = sum(\$v:VARIABLE_Each)
ASSERTION_309001_BusinessSegments_Depreciation_Foots	\$v:VARIABLE_Total = sum(\$v:VARIABLE_Each)
ASSERTION_309001_BusinessSegments_Operating IncomeLoss_Foots	\$v:VARIABLE_Total = sum(\$v:VARIABLE_Each)
ASSERTION_309001_BusinessSegments_Payments ToAcquirePropertyPlantAndEquipment_Foots	\$v:VARIABLE_Total = sum(\$v:VARIABLE_Each)
ASSERTION_309001_BusinessSegments_Assets_Foots	\$v:VARIABLE_Total = sum(\$v:VARIABLE_Each)
ASSERTION_309002_GeographicAreas_Areas_Foots	\$v:VARIABLE_Total = sum(\$v:VARIABLE_Each)
ASSERTION_309002_GeographicAreas_Countries_Foots	\$v:VARIABLE_Total = sum(\$v:VARIABLE_Each)

Document information:

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.

SEC Interactive Data rendering:

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Cover
Document Information
Financial Statements
Notes to Financial Statements
All Reports

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

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

			CLASS OF STOCK [AXIS]	CLASS OF STOCK [DOMAIN]
LANG	ITEM	NOTES		
-	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

XBRL Cloud Rendering:

Entity	http://www.sec.gov/CIK 0000000001		
Period	Year ended 2010-12-31		
Report Date	Financial Statements Date		
Legal Entity	Consolidated Entity		

Concept	Common Class A	Common Class B	Class of Stock
<input type="checkbox"/> <i>Document Information</i>			
<input type="checkbox"/> Entity Registrant Name			ABC Company
<input type="checkbox"/> Entity Central Index Key			0000000001
<input type="checkbox"/> Entity Filer Category			Large Accelerated Filer
<input type="checkbox"/> Entity Current Reporting Status			Yes
<input type="checkbox"/> Entity Voluntary Filers			Yes
<input type="checkbox"/> Entity Well-known Seasoned Issuer			No
<input type="checkbox"/> Entity Public Float	\$5,000,000	\$4,000,000	\$9,000,000
<input type="checkbox"/> Document Type			10-K
<input type="checkbox"/> Amendment Flag			false
<input type="checkbox"/> Document Fiscal Period Focus			FY
<input type="checkbox"/> Document Fiscal Year Focus			2010
<input type="checkbox"/> Document Period End Date			2010-12-31
<input type="checkbox"/> Current Fiscal Year End Date			--12-31
<input type="checkbox"/> Entity Common Stock, Shares Outstanding	50,000	40,000	
<input type="checkbox"/> Trading Symbol			ABC

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 ⁽²⁾	82,000	82,000
Total noncurrent assets	91,000	91,000
Total assets	147,000	147,000
LIABILITIES AND EQUITY		
	2010	2009
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 G)		
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 Tuncidunt cursus 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 Ullamcorper vel sollicitudin lacus, Class B conversion basis is Mauns tuncidunt cursus est	20,000	20,000
Additional paid in capital	1,000	1,000
Treasury stock, share value \$1, 10,000 shares, restrictions are Cursus 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

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		D	D -3	147,000	both	OK
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:LiabilitiesAndStockholdersEquity		C	D -3	147,000	both	OK
99 us-gaap:Liabilities		1	C D -3	107,000	both	OK
100 us-gaap:LiabilitiesCurrent		1	C D -3	55,000	both	OK
101 us-gaap:AccountsPayableAndAccruedLiabilitiesCurrent		1	C D -3	7,000	inst	
102 us-gaap:DebtCurrent		1	C D -3	22,000	inst	
103 us-gaap:OtherLiabilitiesCurrent		1	C D -3	26,000	inst	
104 us-gaap:LiabilitiesNoncurrent		1	C D -3	52,000	both	OK
105 us-gaap:AccountsPayableAndAccruedLiabilitiesNoncurrent		1	C D -3	1,000	inst	
106 us-gaap:LongTermDebtAndCapitalLeaseObligations		1	C D -3	19,000	inst	
107 us-gaap:OtherLiabilitiesNoncurrent		1	C D -3	32,000	inst	
108 us-gaap:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest		1	C D -3	40,000	both	OK
109 us-gaap:StockholdersEquity		1	C D -3	36,000	both	OK
110 us-gaap:PreferredStockValue		1	C D -3	10,000	inst	
111 us-gaap:CommonStockValue		1	C D -3	20,000	inst	
112 us-gaap:AdditionalPaidInCapital		1	C D -3	1,000	inst	
113 us-gaap:TreasuryStockValue		-1	D -3	2,000	inst	
114 us-gaap:RetainedEarningsAccumulatedDeficit		1	C D -3	7,000	inst	
115 us-gaap:MinorityInterest		1	C D -3	4,000	inst	

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

SEC rendering:

Cover	Statement of Financial Position (As Reported February 12, 2011 [Member], Parent Company [Member], USD \$) In Thousands		
Document Information	Dec. 31, 2010	Dec. 31, 2009	
Financial Statements	Assets, Current [Roll Up]		
Statement of Financial Position	Cash and cash equivalents	\$ 11,000	\$ 10,000
Classes of Preferred Stock	Restricted cash	1,000	1,000
Classes of Common Stock	Short-term investments	1,000	2,000
Classes of Treasury Stock	Accounts receivable, net of allowance for doubtful accounts of \$1,000 and \$1,000	29,000	29,000
Statement of Financial Position, Other Parenthetical	Inventory	4,000	4,000
Statement of Operations	Prepaid expense	8,000	8,000
Statement of Operations, Net Income Breakdown	Other	2,000	2,000
Statement of Operations, Earnings Per Share	Total current assets	56,000	56,000
Statement of Cash Flows	Assets, Noncurrent [Roll Up]		
Prior Period Adjustment, Retained Earnings	Property, plant and equipment, net	9,000	9,000
Prior Period Adjustment, Stockholders' Equity Attributable to Parent	Other noncurrent assets	82,000	82,000
Prior Period Adjustment, Stockholders' Equity Including Portion Attributable to Noncontrolling Interest	Total noncurrent assets	91,000	91,000
Statement of Changes in Equity, Preferred Stock	Total assets	147,000	147,000
Statement of Changes in Equity, Common Stock	Liabilities, Current [Roll Up]		
Statement of Changes in Equity, Additional Paid-in Capital	Accounts payable and accrued expenses	7,000	7,000
Statement of Changes in Equity, Treasury Stock	Current portion of long-term debt	22,000	22,000
Statement of Changes in Equity, Retained Earnings	Other	26,000	26,000
Statement of Changes in Equity, Stockholders' Equity Attributable to Parent	Total current liabilities	55,000	55,000
Statement of Changes in Equity, Stockholders' Equity Attributable to Noncontrolling Interest	Liabilities, Noncurrent [Roll Up]		
Statement of Changes in Equity, Stockholders' Equity, Including Portion Attributable to Noncontrolling Interest	Accounts payable and accrued expenses, noncurrent	1,000	1,000
Notes to Financial Statements	Long-term debt	19,000	19,000
All Reports	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 cursus 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 Cursus 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

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://fasb.org/us-gaap/role/statement/StatementOfFinancialPositionClassified		
http://fasb.org/us-gaap/role/statement/StatementOfCashFlowsIndirect		

			GOV / C	
			11 [MEAN]	
		31		2010-12-31
CASH AND CASH EQUIVALENTS, AT CARRYING VALUE			10,000	11,000

Linkage	Label	Info
http://fasb.org/us-gaap/role/statement/StatementOfFinancialPositionClassified		
http://www.abc.com/role/inventoryByComponent		

			11 [MEAN]	
		31		2010-12-31
			10,000	11,000
			1,000	1,000
			2,000	1,000
			29,000	29,000
INVENTORY, NET			4,000	4,000

Linkage	Label	Info
http://fasb.org/us-gaap/role/statement/StatementOfFinancialPositionClassified		
http://www.abc.com/role/PropertyPlantAndEquipmentDetail		

			10,000	11,000
			1,000	1,000
			2,000	1,000
			29,000	29,000
			4,000	4,000
			8,000	8,000
			2,000	2,000
			56,000	56,000
PROPERTY, PLANT AND EQUIPMENT, NET			9,000	9,000

Linkage	Label	Info
http://www.abc.com/role/LongTermDebtComponents		
http://www.abc.com/role/StatementOfFinancialPosition		

			4,000	4,000
			8,000	8,000
			2,000	2,000
			56,000	56,000
			9,000	9,000
			82,000	82,000
			91,000	91,000
			147,000	147,000
			7,000	7,000
CURRENT PORTION OF LONG-TERM DEBT			22,000	22,000

Linkage	Label	Info
http://www.abc.com/role/StatementOfFinancialPosition		
http://www.abc.com/role/LongTermDebtComponents		

			9,000	9,000
			82,000	82,000
			91,000	91,000
			147,000	147,000
			7,000	7,000
			22,000	22,000
			26,000	26,000
			55,000	55,000
			1,000	1,000
LONG-TERM DEBT			19,000	19,000

Linkage	Label	Info
http://fasb.org/us-gaap/role/statement/StatementOfFinancialPositionClassified		
http://www.abc.com/role/ClassesOfPreferredStock		

			22,000	22,000
			26,000	26,000
			55,000	55,000
			1,000	1,000
			19,000	19,000
			33,000	32,000
			53,000	52,000
			108,000	107,000
PREFERRED STOCK, VALUE, ISSUED			10,000	10,000

Linkage	Label	Info		
			26,000	26,000
	http://www.abc.com/role/ClassesOfCommonStock		55,000	55,000
	http://fasb.org/us-gaap/role/statement/StatementOfFinancialPositionClassified		1,000	1,000
			19,000	19,000
			33,000	32,000
			53,000	52,000
			108,000	107,000
			10,000	10,000
			20,000	20,000
	COMMON STOCK, VALUE, ISSUED		20,000	20,000

Linkage	Label	Info		
			1,000	1,000
	http://www.abc.com/role/ClassesOfTreasuryStock		19,000	19,000
	http://www.abc.com/role/StatementOfChangesInEquity		33,000	32,000
	http://fasb.org/us-gaap/role/statement/StatementOfFinancialPositionClassified		53,000	52,000
			108,000	107,000
			10,000	10,000
			20,000	20,000
			1,000	1,000
			(2,000)	(2,000)
	TREASURY STOCK, VALUE		(2,000)	(2,000)

Linkage	Label	Info		
			1,000	1,000
	http://www.abc.com/role/StatementOfChangesInEquity		19,000	19,000
	http://fasb.org/us-gaap/role/statement/StatementOfFinancialPositionClassified		33,000	32,000
			53,000	52,000
			108,000	107,000
			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/PriorPeriodError		33,000	32,000
	http://www.abc.com/role/StatementOfChangesInEquity		53,000	52,000
	http://fasb.org/us-gaap/role/statement/StatementOfFinancialPositionClassified		108,000	107,000
			10,000	10,000
			20,000	20,000
			1,000	1,000
			(2,000)	(2,000)
			7,000	7,000
	STOCKHOLDERS' EQUITY ATTRIBUTABLE TO PARENT, TOTAL		36,000	36,000

XBRL Cloud Rendering:

Statement of Financial Condition, Classified [Table]		
Entity	http://www.sec.gov/CIK/0000000001	
Report Date	As Reported February 12, 2011	
Legal Entity	Consolidated Entity	
Concept	As of 2009-12-31	As of 2010-12-31
<input type="checkbox"/> Assets		
<input type="checkbox"/> Assets, Current		
<input type="checkbox"/> Cash and cash equivalents	\$10,000,000	\$11,000,000
<input type="checkbox"/> Restricted cash	\$1,000,000	\$1,000,000
<input type="checkbox"/> Short-term investments	\$2,000,000	\$1,000,000
<input type="checkbox"/> Accounts receivable, net of allowance for doubtful accounts of \$1,000 and \$1,000	\$29,000,000	\$29,000,000
<input type="checkbox"/> Inventory	\$4,000,000	\$4,000,000
<input type="checkbox"/> Prepaid expense	\$8,000,000	\$8,000,000
<input type="checkbox"/> Other	\$2,000,000	\$2,000,000
<input type="checkbox"/> Total current assets	\$56,000,000	\$56,000,000
<input type="checkbox"/> Assets, Noncurrent		
<input type="checkbox"/> Property, plant and equipment, net	\$9,000,000	\$9,000,000
<input type="checkbox"/> Other noncurrent assets	\$82,000,000	\$82,000,000
<input type="checkbox"/> Total noncurrent assets	\$91,000,000	\$91,000,000
<input type="checkbox"/> Total assets	\$147,000,000	\$147,000,000
<input type="checkbox"/> Liabilities and Stockholders' Equity		
<input type="checkbox"/> Liabilities		
<input type="checkbox"/> Liabilities, Current		
<input type="checkbox"/> Accounts payable and accrued expenses	\$7,000,000	\$7,000,000
<input type="checkbox"/> Current portion of long-term debt	\$22,000,000	\$22,000,000
<input type="checkbox"/> Other	\$26,000,000	\$26,000,000
<input type="checkbox"/> Total current liabilities	\$55,000,000	\$55,000,000
<input type="checkbox"/> Liabilities, Noncurrent		
<input type="checkbox"/> Accounts payable and accrued expenses, noncurrent	\$1,000,000	\$1,000,000
<input type="checkbox"/> Long-term debt	\$19,000,000	\$19,000,000
<input type="checkbox"/> Other noncurrent liabilities	\$33,000,000	\$32,000,000
<input type="checkbox"/> Total noncurrent liabilities	\$53,000,000	\$52,000,000
<input type="checkbox"/> Total liabilities	\$108,000,000	\$107,000,000
<input type="checkbox"/> Commitments and contingencies		
<input type="checkbox"/> Stockholders' Equity, Including Portion Attributable to Noncontrolling Interest		
<input type="checkbox"/> Stockholders' Equity Attributable to Parent		
<input type="checkbox"/> Preferred stock, Class A, \$1 par, 10,000 shares authorized, issued and outstanding; redemption amount \$5,000, liquidation preference \$10,000, conversion basis Tincidunt cursus est	\$10,000,000	\$10,000,000
<input type="checkbox"/> 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)	\$20,000,000	\$20,000,000
<input type="checkbox"/> Additional paid in capital	\$1,000,000	\$1,000,000
<input type="checkbox"/> Treasury stock, share value \$1, 10,000 shares, restrictions are Cursus est ullamcorper vel sollicitudin lacus	(\$2,000,000)	(\$2,000,000)
<input type="checkbox"/> Retained earnings	\$7,000,000	\$7,000,000
<input type="checkbox"/> Stockholders' equity attributable to parent	\$36,000,000	\$36,000,000
<input type="checkbox"/> Stockholders' equity attributable to noncontrolling interest	\$3,000,000	\$4,000,000
<input type="checkbox"/> Stockholders' equity, including portion attributable to noncontrolling interest	\$39,000,000	\$40,000,000
<input type="checkbox"/> Total liabilities and stockholders' equity	\$147,000,000	\$147,000,000

Balance sheet parenthetical:

Classes of preferred stock:

Cover	<table border="1"> <thead> <tr> <th style="background-color: #ADD8E6;">Classes of Preferred Stock (As Reported February 12, 2011 [Member], Parent Company [Member], USD \$)</th> <th style="background-color: #ADD8E6;">12 Months Ended Dec. 31, 2010 Preferred Class A [Member]</th> </tr> </thead> <tbody> <tr> <td colspan="2">Preferred Stock, by Class [Hierarchy]</td> </tr> <tr> <td>Preferred Stock, Value, Issued</td> <td style="text-align: right;">\$ 10,000,000</td> </tr> <tr> <td>Preferred Stock, Par or Stated Value Per Share</td> <td style="text-align: right;">1.00</td> </tr> <tr> <td>Preferred Stock, Shares Authorized</td> <td style="text-align: right;">20,000</td> </tr> <tr> <td>Preferred Stock, Shares Issued</td> <td style="text-align: right;">20,000</td> </tr> <tr> <td>Preferred Stock, Shares Outstanding</td> <td style="text-align: right;">20,000</td> </tr> <tr> <td>Preferred Stock, Value, Outstanding</td> <td style="text-align: right;">10,000,000</td> </tr> <tr> <td>Preferred Stock, Redemption Amount</td> <td style="text-align: right;">\$ 10,000,000</td> </tr> <tr> <td>Preferred Stock, Liquidation Preference Per Share</td> <td style="text-align: right;">20000</td> </tr> <tr> <td>Preferred Stock, Conversion Basis</td> <td style="text-align: right;">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]

104001 - Schedule - Classes of Preferred Stock

PERIOD: [ALL]

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

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

LEGAL ENTITY [AXIS]: PARENT COMPANY [MEMBER]

UNIT: [ALL]

ITEM	NOTES	2009-12-31			2010-12-31		
		CLASS OF PREFERRED STOCK, ALL CLASSES [DOMAIN]	PREFERRED CLASS A [MEMBER]	PREFERRED CLASS B [MEMBER]	CLASS OF PREFERRED STOCK, ALL CLASSES [DOMAIN]	PREFERRED CLASS A [MEMBER]	PREFERRED CLASS B [MEMBER]
PREFERRED STOCK, VALUE, ISSUED		10,000			10,000	5,000	5,000
PREFERRED STOCK, PAR OR STATED VALUE PER SHARE					1		1
PREFERRED STOCK, SHARES AUTHORIZED					10,000		10,000
PREFERRED STOCK, SHARES ISSUED					10,000		10,000
PREFERRED STOCK, SHARES OUTSTANDING		20,000	10,000	10,000	20,000	10,000	10,000
PREFERRED STOCK, VALUE, OUTSTANDING						5,000	5,000
PREFERRED STOCK, REDEMPTION AMOUNT						5,000	5,000
PREFERRED STOCK, LIQUIDATION PREFERENCE PER SHARE						10,000	10,000

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 Common Stock, by Class [Hierarchy] Common Stock, Value, Issued \$ 20,000,000 Common Stock, Shares, Outstanding 90,000 Common Class A [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 60,000 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
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	

104002 - Schedule - Classes of Common Stock

PERIOD: [ALL] 0
 IDENTIFIER: 0000000001 - HTTP://WWW.SEC.GOV/C 0
 REPORT DATE [AXIS]: AS REPORTED FEBRUARY 12, 2011 [MEM] 0
 LEGAL ENTITY [AXIS]: PARENT COMPANY [MEMBER] 0

UNIT	ITEM	NOTES	2009-12-31			2010-12-31			
			CLASS OF COMMON STOCK [AXIS]	CLASS OF COMMON STOCK, ALL CLASSES [DOMAIN]	COMMON CLASS A [MEMBER]	COMMON CLASS B [MEMBER]	CLASS OF COMMON STOCK, ALL CLASSES [DOMAIN]	COMMON CLASS A [MEMBER]	COMMON CLASS B [MEMBER]
USD	COMMON STOCK, VALUE, ISSUED			20,000			20,000	10,000	10,000
	COMMON STOCK, VALUE, OUTSTANDING							10,000	10,000
	COMMON STOCK, PAR OR STATED VALUE PER SHARE							1	1
SHARES	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	50,000	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: 0000000001 - HTTP://WWW.SEC.GOV/C

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

LEGAL ENTITY [AXIS]: PARENT COMPANY [MEMBER]

UNIT	ITEM	NOTES	2009-12-31		2010-12-31		
			CLASS OF TREASURY STOCK [AXIS]	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] Allowance for Doubtful Accounts Receivable, Current Retained Earnings, Deficit Eliminated		
Statement of Financial Position			
Classes of Preferred Stock		\$ 1,000	\$ 1,000
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	NOTES	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]

LANG	ITEM	NOTES	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,
(thousands)

	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	1,000	1,000
Interest and debt expense	(1,000)	(1,000)
Income from continuing operations before Income taxes, noncontrolling interest and income (loss) from equity method investments	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	8,000	8,000
Extraordinary gain, net of tax, including portion attributable to noncontrolling interests	2,000	2,000
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:

158 Context D-2009[from 2009-01-01 to 2009-12-31 for 0000000001]						
159 U-Monetary						
160	us-gaap:ProfitLoss		C	D -3	10,000,000	both OK
161	us-gaap:ExtraordinaryItemNetOfTax		1	D -3	2,000,000	inst
162	us-gaap:IncomeLossBeforeExtraordinaryItemsAndCumulativeEffectOfChangeInAccountingPrinciple		1	D -3	8,000,000	both OK
163	us-gaap:IncomeLossFromContinuingOperationsIncludingPortionAttributableToNoncontrollingInterest		1	D -3	7,000,000	both OK
164	us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments		1	D -3	7,000,000	both OK
165	us-gaap:OperatingIncomeLoss		1	D -3	7,000,000	both OK
166	us-gaap:GrossProfit		1	D -3	9,000,000	both OK
167	us-gaap:Revenues		1	D -3	10,000,000	inst
168	us-gaap:CostOfRevenue		-1	D -3	1,000,000	inst
169	us-gaap:OperatingExpenses		-1	D -3	3,000,000	both OK
170	us-gaap:OperatingCostsAndExpenses		1	D -3	1,000,000	inst
171	us-gaap:SellingGeneralAndAdministrativeExpense		1	D -3	1,000,000	inst
172	us-gaap:ProvisionForDoubtfulAccounts		1	D -3	1,000,000	inst
173	us-gaap:GainLossOnDispositionOfAssets		-1	D -3	1,000,000	inst
174	us-gaap:OtherGeneralExpense		1	D -3	1,000,000	inst
175	us-gaap:OtherOperatingIncome		1	D -3	1,000,000	inst
176	us-gaap:NonoperatingIncomeExpense		1	D -3	1,000,000	inst
177	us-gaap:InterestAndDebtExpense		-1	D -3	1,000,000	inst
178	us-gaap:IncomeLossFromEquityMethodInvestments		1	D -3	1,000,000	inst
179	us-gaap:IncomeTaxExpenseBenefit		-1	D -3	1,000,000	inst
180	us-gaap:IncomeLossFromDiscontinuedOperationsNetOfTax		1	D -3	1,000,000	inst

223 Context D-2010[from 2010-01-01 to 2010-12-31 for 0000000001]						
224 U-Monetary						
225	us-gaap:ProfitLoss		C	D -3	10,000,000	both OK
226	us-gaap:ExtraordinaryItemNetOfTax		1	D -3	2,000,000	inst
227	us-gaap:IncomeLossBeforeExtraordinaryItemsAndCumulativeEffectOfChangeInAccountingPrinciple		1	D -3	8,000,000	both OK
228	us-gaap:IncomeLossFromContinuingOperationsIncludingPortionAttributableToNoncontrollingInterest		1	D -3	7,000,000	both OK
229	us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments		1	D -3	7,000,000	both OK
230	us-gaap:OperatingIncomeLoss		1	D -3	7,000,000	both OK
231	us-gaap:GrossProfit		1	D -3	9,000,000	both OK
232	us-gaap:Revenues		1	D -3	10,000,000	inst
233	us-gaap:CostOfRevenue		-1	D -3	1,000,000	inst
234	us-gaap:OperatingExpenses		-1	D -3	3,000,000	both OK
235	us-gaap:OperatingCostsAndExpenses		1	D -3	1,000,000	inst
236	us-gaap:SellingGeneralAndAdministrativeExpense		1	D -3	1,000,000	inst
237	us-gaap:ProvisionForDoubtfulAccounts		1	D -3	1,000,000	inst
238	us-gaap:GainLossOnDispositionOfAssets		-1	D -3	1,000,000	inst
239	us-gaap:OtherGeneralExpense		1	D -3	1,000,000	inst
240	us-gaap:OtherOperatingIncome		1	D -3	1,000,000	inst
241	us-gaap:NonoperatingIncomeExpense		1	D -3	1,000,000	inst
242	us-gaap:InterestAndDebtExpense		-1	D -3	1,000,000	inst
243	us-gaap:IncomeLossFromEquityMethodInvestments		1	D -3	1,000,000	inst
244	us-gaap:IncomeTaxExpenseBenefit		-1	D -3	1,000,000	inst
245	us-gaap:IncomeLossFromDiscontinuedOperationsNetOfTax		1	D -3	1,000,000	inst

SEC Rendering:

Cover	Statement of Operations (As Reported February 12, 2011 [Member], Parent Company [Member], USD \$) In Thousands		12 Months Ended	
		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 \$) In Thousands		12 Months Ended	
		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	
		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				
	Earnings Per Share [Hierarchy]			
	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			
USD	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			3,000	3,000
	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
	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	-3	11,000	inst
174	us-gaap:NetCashProvidedByUsedInInvestingActivities	1	D	-3	10,000	both OK
175	us-gaap:ProceedsFromSaleOfPropertyPlantAndEquipment	1	D	-3	20,000	inst
176	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	-1	C	-3	10,000	inst
177	us-gaap:NetCashProvidedByUsedInFinancingActivities	1	D	-3	(20,000)	both OK
178	us-gaap:ProceedsFromIssuanceOfLongTermDebt	1	D	-3	20,000	inst
179	us-gaap:RepaymentsOfLongTermDebt	-1	C	-3	32,000	inst
180	us-gaap:PaymentsOfDividends	-1	C	-3	8,000	inst
181	us-gaap:NetCashProvidedByUsedInDiscontinuedOperations	1	D	-3	10,000	inst
182	us-gaap:EffectOfExchangeRateOnCashAndCashEquivalents	1	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	-3	20,000	inst
188	us-gaap:PaymentsToSuppliersAndEmployees	-1	C	-3	10,000	inst
189	us-gaap:NetCashProvidedByUsedInInvestingActivities	1	D	-3	10,000	both OK
190	us-gaap:ProceedsFromSaleOfPropertyPlantAndEquipment	1	D	-3	20,000	inst
191	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	-1	C	-3	10,000	inst
192	us-gaap:NetCashProvidedByUsedInFinancingActivities	1	D	-3	(20,000)	both OK
193	us-gaap:ProceedsFromIssuanceOfLongTermDebt	1	D	-3	20,000	inst
194	us-gaap:RepaymentsOfLongTermDebt	-1	C	-3	32,000	inst
195	us-gaap:PaymentsOfDividends	-1	C	-3	8,000	inst
196	us-gaap:NetCashProvidedByUsedInDiscontinuedOperations	1	D	-3	10,000	inst
197	us-gaap:EffectOfExchangeRateOnCashAndCashEquivalents	1	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: 0000000001 - 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	$\$v:VARIABLE_BalanceStart=38000 + \$v:VARIABLE_Change=1000 = \$v:VARIABLE_BalanceEnd=39000$
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 D-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 D-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 I-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 0-2009 [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 0-2010 [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	$\$v:VARIABLE_BalanceStart=50000 + \$v:VARIABLE_Change=0 = \$v:VARIABLE_BalanceEnd=50000$
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 \$)		
Document Information		Preferred Class A [Member]	Preferred Class A [Member]
Financial Statements			
Statement of Financial Position	Preferred Stock, Shares Outstanding, Beginning Balance at Dec. 31, 2008	20,000	20,000
	Preferred Stock, Value [Roll Forward]		
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, 2009	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, 2009	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	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 B. Property, Plant and Equipment Policies	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 C. Inventory, By Component	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 D. Property, Plant and Equipment Detail	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 E. Maturities of Long-term Debt	Revenue Recognition, Policy [Text Block]	Nulla facilisi. Aliquam viverra risus vitae ante. Sed rhoncus mi in wisi.
Note F. Long-term Debt Instruments	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, 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 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.
Note G. Part 1. Commitments		
Note G. Part 2. Contingencies		
Note G. Part 3. Loss Contingency Accrual		
Note H. Nonmonetary Transactions		
Note I. Business Segments		
Note I. Geographic Areas		
All Reports		

Firefox rendering:

207301 - Disclosure - Note A. Accounting Policies

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

DATE: 12 MONTHS ENDED 2010-12-31

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

LEGAL ENTITY [AXIS]: PARENT COMPANY [MEMBER]

LANG	ITEM	NOTES
	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.
	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.
	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.
	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, ullamcorper vel, sollicitudin a, lacus. 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 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]	
Note C. Inventory, By Component	Property, Plant and Equipment, Policies [Hierarchy]	
Note D. Property, Plant and Equipment Detail	Property, Plant and Equipment, Basis of Valuation	Mauris tincidunt cursus est
Note E. Maturities of Long-term Debt	Property, Plant and Equipment, Depreciation Methods	NA
Note F. Long-term Debt Instruments	Property, Plant and Equipment, Estimated Useful Lives	NA
Note G. Part 1. Commitments	Property, Plant and Equipment, Dispositions	Nam non tortor non
Note G. Part 2. Contingencies	Machinery and Equipment [Member]	
Note G. Part 3. Loss Contingency Accrual	Property, Plant and Equipment, Policies [Hierarchy]	
Note H. Nonmonetary Transactions	Property, Plant and Equipment, Basis of Valuation	Mauris tincidunt cursus est
Note I. Business Segments	Property, Plant and Equipment, Depreciation Methods	Sed elementum feugiat augue
Note I. Geographic Areas	Property, Plant and Equipment, Estimated Useful Lives	20
All Reports	Property, Plant and Equipment, Dispositions	Nam non tortor non
	Furniture and Fixtures [Member]	
	Property, Plant and Equipment, Policies [Hierarchy]	
	Property, Plant and Equipment, Basis of Valuation	Mauris tincidunt cursus est
	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 [MEM]
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]
LANG	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]
---------------	----------------------------------	---------------------------------

Linkage | 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 <i>I-2010</i> [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:InventoryWorkInProgress	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/role/InventoryByComponent]					
232	Context <i>I-2009</i> [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:InventoryWorkInProgress	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>Note C. Inventory, By Component (As Reported February 12, 2011 [Member], Parent Company [Member], USD \$)</th> <th>Dec. 31, 2010</th> <th>Dec. 31, 2009</th> </tr> </thead> <tbody> <tr> <td colspan="3" style="text-align: center;">In Thousands</td> </tr> <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 \$)	Dec. 31, 2010	Dec. 31, 2009	In Thousands			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 \$)		Dec. 31, 2010	Dec. 31, 2009																						
In Thousands																									
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 = sum(\$v:VARIABLE_Each=[1000 2000 6000])
ASSERTION_PropertyPlantAndEquipmentByType_Foots (evaluation 2)	satisfied	\$v:VARIABLE_Total=9000 = sum(\$v:VARIABLE_Each=[1000 2000 6000])

SEC rendering:

Cover	<table border="1"> <thead> <tr> <th style="background-color: #add8e6;">Note D. Property, Plant and Equipment Detail (As Reported February 12, 2011 [Member], Parent Company [Member], USD \$) In Thousands</th> <th style="background-color: #add8e6;">Dec. 31, 2010</th> <th style="background-color: #add8e6;">Dec. 31, 2009</th> </tr> </thead> <tbody> <tr> <td style="background-color: #add8e6;">Property, Plant and Equipment [Hierarchy]</td> <td></td> <td></td> </tr> <tr> <td>Property, plant and equipment, net</td> <td style="text-align: right;">\$ 9,000</td> <td style="text-align: right;">\$ 9,000</td> </tr> <tr> <td style="background-color: #add8e6;">Land [Member]</td> <td></td> <td></td> </tr> <tr> <td style="background-color: #add8e6;">Property, Plant and Equipment [Hierarchy]</td> <td></td> <td></td> </tr> <tr> <td>Property, plant and equipment, net</td> <td style="text-align: right;">1,000</td> <td style="text-align: right;">1,000</td> </tr> <tr> <td style="background-color: #add8e6;">Machinery and Equipment [Member]</td> <td></td> <td></td> </tr> <tr> <td style="background-color: #add8e6;">Property, Plant and Equipment [Hierarchy]</td> <td></td> <td></td> </tr> <tr> <td>Property, plant and equipment, net</td> <td style="text-align: right;">2,000</td> <td style="text-align: right;">2,000</td> </tr> <tr> <td style="background-color: #add8e6;">Furniture and Fixtures [Member]</td> <td></td> <td></td> </tr> <tr> <td style="background-color: #add8e6;">Property, Plant and Equipment [Hierarchy]</td> <td></td> <td></td> </tr> <tr> <td>Property, plant and equipment, net</td> <td style="text-align: right;">\$ 6,000</td> <td style="text-align: right;">\$ 6,000</td> </tr> </tbody> </table>	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	\$ 9,000	Land [Member]			Property, Plant and Equipment [Hierarchy]			Property, plant and equipment, net	1,000	1,000	Machinery and Equipment [Member]			Property, Plant and Equipment [Hierarchy]			Property, plant and equipment, net	2,000	2,000	Furniture and Fixtures [Member]			Property, Plant and Equipment [Hierarchy]			Property, plant and equipment, net	\$ 6,000	\$ 6,000
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	\$ 9,000																																		
Land [Member]																																					
Property, Plant and Equipment [Hierarchy]																																					
Property, plant and equipment, net		1,000	1,000																																		
Machinery and Equipment [Member]																																					
Property, Plant and Equipment [Hierarchy]																																					
Property, plant and equipment, net		2,000	2,000																																		
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Property, Plant and Equipment [Hierarchy]																																					
Property, plant and equipment, net	\$ 6,000	\$ 6,000																																			
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 Equipment Detail																																					
Note E. Maturities of Long-term Debt																																					
Note F. Long-term Debt Instruments																																					
Note G. Part 1.																																					

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: 0.0

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://fasb.org/us-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	<p>Note E. Maturities of Long-term Debt (As Reported February 12, 2011 [Member], Parent Company [Member], USD \$) In Thousands</p> <p>Maturities of Long-term Debt [Roll Up]</p> <p>Long-term Debt, Maturities, Repayments of Principal in Next Twelve Months \$ 22,000</p> <p>Long-term Debt, Maturities, Repayments of Principal in Year Two 1,000</p> <p>Long-term Debt, Maturities, Repayments of Principal in Year Three 1,000</p> <p>Long-term Debt, Maturities, Repayments of Principal in Year Four 1,000</p> <p>Long-term Debt, Maturities, Repayments of Principal in Year Five 1,000</p> <p>Long-term Debt, Maturities, Repayments of Principal after Year Five 15,000</p> <p>Long-term Debt, Total \$ 41,000</p>
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	

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:

The screenshot shows a 'Linkage' window with the following content:

- Linkage | Label | Info
- <http://www.abc.com/role/LongTermDebtInstruments>
- <http://www.abc.com/role/MaturitiesOfLongTermDebt>

To the right of the linkage window is a table with the following values:

22,000
1,000
1,000
1,000
1,000
15,000
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: 0000000001 - HTTP://WWW.SEC.GOV/C

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

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]	LOANS PAYABLE [MEMBER]
DEBT INSTRUMENT [AXIS]	NOTES				
DEBT INSTRUMENT, NAME [DOMAIN]			41,000		
DEBT INSTRUMENT AA [MEMBER]				30,000	30,000
DEBT INSTRUMENT B [MEMBER]				11,000	11,000

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

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

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			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
	DEBT INSTRUMENT B [MEMBER]	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 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 inst
409	us-gaap:LongTermDebtAndCapitalLeaseObligations		1	C	D-3	19,000,000 inst
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 inst
414	us-gaap:LongTermDebtAndCapitalLeaseObligations		1	C	D-3	19,000,000 inst

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 [MEM]

LEGAL ENTITY [AXIS]: CONSOLIDATED ENTITY [DOMAIN]

(IN THOUSANDS)			DATE	
			2009-12-31	2010-12-31
UNIT	ITEM	NOTES		
USD	CURRENT POTION 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

Linkage | Label | Info

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

IDENTIFIER: /WWW.SEC.GOV/C

REPORT DATE [AXIS]: ARY 12, 2011 [MEM]

LEGAL ENTITY [AXIS]: Y [DOMAIN]

(IN TH)			DATE	
			-31	2010-12-31
UNIT				
USD			22,000	22,000
			19,000	19,000
	LONG-TERM DEBT, TOTAL		41,000	41,000

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	$\$v:VARIABLE_BalanceStart=1148000 + \$v:VARIABLE_Change=-1000 = \$v:VARIABLE_BalanceEnd=1147000$
ASSERTION_LossContingencyAccrual_Reconciles (evaluation 2)	satisfied	$\$v:VARIABLE_BalanceStart=1147000 + \$v:VARIABLE_Change=4200000 = \$v:VARIABLE_BalanceEnd=5347000$

Proves roll up portion of loss contingency accrual foots:

262 Context D-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 307000 - Disclosure - Note G. Part 3. Loss Contingency Accrual [http://www.abc.com/role/LossContingencyAccrual]						
257 Context D-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	
		Dec. 31, 2010	Dec. 31, 2009
Document Information			
Financial Statements			
Notes to Financial Statements			
Note A. Accounting Policies	Loss Contingency Accrual [Roll Forward]		
Note B. Property, Plant and Equipment Policies	Loss Contingency Accrual, at Carrying Value, Beginning Balance	\$ 1,147	\$ 1,148
Note C. Inventory, By Component	Loss Contingency Accrual, Carrying Value, Period Increase (Decrease) [Roll Up]		
Note D. Property, Plant and Equipment Detail	Loss Contingency Accrual, Carrying Value, Provision	6,408	400
Note E. Maturities of Long-term Debt	Loss Contingency Accrual, Carrying Value, Payments	(2,208)	(401)
Note F. Long-term Debt Instruments	Loss Contingency Accrual, Carrying Value, Period Increase (Decrease), Total	4,200	(1)
Note G. Part 1. Contingencies	Loss Contingency Accrual, at Carrying Value, Ending Balance	\$ 5,347	\$ 1,147
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]

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

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

LEGAL ENTITY [AXIS]: PARENT COMPANY [MEMBER]

LOSS CONTINGENCIES BY NATURE OF CONTINGENCY [AXIS]: PENDING OR THREATENED LITIGATION

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
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)	(2,208,000)			
LOSS CONTINGENCY ACCRUAL, CARRYING VALUE, PERIOD INCREASE (DECREASE), TOTAL		<u>(1,000)</u>	<u>4,200,000</u>			

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 = sum(\$v:VARIABLE_Each=[100000 100000 100000])
ASSERTION_NonmonetaryTransactionAmountOfBarterTransaction_Foots (evaluation 1)	satisfied	\$v:VARIABLE_Total=600000 = sum(\$v:VARIABLE_Each=[200000 200000 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: 0000000001 - HTTP://WWW.SEC.GOV/C

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

LEGAL ENTITY [AXIS]: PARENT COMPANY [MEMBER]

UNIT: USD

ITEM	NOTES	12 MONTHS ENDED 2010-12-31			
		NONMONETARY TRANSACTION TYPE [DOMAIN]	RECEIPT OF ASSETS IN SATISFACTION OF DEBT [MEMBER]	ADVERTISING BARTER TRANSACTIONS [MEMBER]	INVENTORY EXCHANGES [MEMBER]
NONMONETARY TRANSACTION, GAIN (LOSS) RECOGNIZED ON TRANSFER	F 1	300,000	100,000	100,000	100,000
NONMONETARY TRANSACTION, AMOUNT OF BARTER TRANSACTION	F 1	600,000	200,000	200,000	200,000

IDENTIFIER: 0000000001 - 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

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

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	Note I. Business Segments (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	Business Segment Information [Hierarchy]			
Notes to Financial Statements				
Note A. Accounting Policies	Revenues	\$ 10,000	\$ 10,000	
Note B. Property, Plant and Equipment Policies	Operating Expenses	3,000	3,000	
Note C. Inventory, By Component	Selling, general and administrative expense	1,000	1,000	
Note D. Property, Plant and Equipment Detail	Operating Income (Loss)	7,000	7,000	
Note E. Maturities of Long-term Debt	Capital Additions	10,000	10,000	
Note F. Long-term Debt Instruments	Assets	147,000	147,000	
Note G. Part 1. Commitments	Business Segment Alpha [Member]			
Note G. Part 2. Contingencies	Business Segment Information [Hierarchy]			
Note G. Part 3. Loss Contingency Accrual	Revenues	4,000	4,000	
Note H. Nonmonetary Transactions	Operating Expenses	1,000	1,000	
Note I. Business Segments	Selling, general and administrative expense	250	250	
Note I. Geographic Areas	Depreciation	100	100	
All Reports	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	

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
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
Note H. Nonmonetary Transactions
Note I. Business Segments
Note I. Geographic Areas
All Reports

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 (<http://www.abc.com/role/ClassesOfPreferredStock>)

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] (xbri:monetaryItemType)
us-gaap:Preferred Stock, Par or Stated Value Per Share	[Concept] (num:perShareItemType)
us-gaap:Preferred Stock, Shares Authorized	[Concept] (xbri:sharesItemType)
us-gaap:Preferred Stock, Shares Issued	[Concept] (xbri:sharesItemType)
us-gaap:Preferred Stock, Shares Outstanding	[Concept] (xbri:sharesItemType)
us-gaap:Preferred Stock, Value, Outstanding	[Concept] (xbri:monetaryItemType)
us-gaap:Preferred Stock, Redemption Amount	[Concept] (xbri:monetaryItemType)
us-gaap:Preferred Stock, Liquidation Preference Per Share	[Concept] (num:perShareItemType)
us-gaap:Preferred Stock, Conversion Basis	[Concept] (xbri:stringItemType)
abc:Preferred Stock, Value [Roll Forward]	[Abstract]
us-gaap:Preferred Stock, Value, Outstanding, Beginning Balance	[Concept] (xbri:monetaryItemType)
abc:Preferred Stock, Value, Outstanding, Period Increase (Decrease)	[Concept] (xbri:monetaryItemType)
us-gaap:Preferred Stock, Value, Outstanding, Ending Balance	[Concept] (xbri:monetaryItemType)
abc:Preferred Stock, Shares Outstanding [Roll Forward]	[Abstract]
us-gaap:Preferred Stock, Shares Outstanding, Beginning Balance	[Concept] (xbri:sharesItemType)
abc:Preferred Stock, Shares Outstanding, Period Increase (Decrease)	[Concept] (xbri:sharesItemType)
us-gaap:Preferred Stock, Shares Outstanding, Ending Balance	[Concept] (xbri:sharesItemType)

Network: 104002 - Schedule - Classes of Common Stock (<http://www.abc.com/role/ClassesOfCommonStock>)

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] (xbri:monetaryItemType)
us-gaap:Common Stock, Par or Stated Value Per Share	[Concept] (num:perShareItemType)
us-gaap:Common Stock, Shares Authorized	[Concept] (xbri:sharesItemType)
us-gaap:Common Stock, Shares, Issued	[Concept] (xbri:sharesItemType)
us-gaap:Common Stock, Shares, Outstanding	[Concept] (xbri:sharesItemType)
us-gaap:Common Stock, Value, Outstanding	[Concept] (xbri:monetaryItemType)
us-gaap:Common Stock, Conversion Basis	[Concept] (xbri:stringItemType)
abc:Common Stock, Value [Roll Forward]	[Abstract]
us-gaap:Common Stock, Value, Outstanding, Beginning Balance	[Concept] (xbri:monetaryItemType)
abc:Common Stock, Value, Outstanding, Period Increase (Decrease)	[Concept] (xbri:monetaryItemType)
us-gaap:Common Stock, Value, Outstanding, Ending Balance	[Concept] (xbri:monetaryItemType)
abc:Common Stock, Shares Outstanding [Roll Forward]	[Abstract]
us-gaap:Common Stock, Shares, Outstanding, Beginning Balance	[Concept] (xbri:sharesItemType)
abc:Common Stock, Shares Outstanding, Period Increase (Decrease)	[Concept] (xbri:sharesItemType)
us-gaap:Common Stock, Shares, Outstanding, Ending Balance	[Concept] (xbri: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/Property>)

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/Property>)

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)