

## Colgate

<http://www.sec.gov/Archives/edgar/data/21665/000114036109017288/cl-20090630.xml>

[http://www.sec.gov/cgi-bin/viewer?action=view&cik=21665&accession\\_number=0001140361-09-017288](http://www.sec.gov/cgi-bin/viewer?action=view&cik=21665&accession_number=0001140361-09-017288)

SEC Rendering:

(Cash flow statement, investing activities)

<b>Investing Activities</b>		
Capital expenditures	(210.1)	(216.7)
Sale of property and non-core product lines	12.4	44.9
Other	(19)	0.8
Net cash used in investing activities	(216.7)	(171)

Calculation validation report:

us-gaap:NetCashProvidedByUsedInInvestingActivities	1.0	-5	[4]	-216700000	216,700,000	Instance	Inconsistency found, calculated value is 216,700,000
us-gaap:PaymentsToAcquireProductiveAssets	-1.0	-5	[4]	-210100000	-210,100,000	Instance	
cl:SaleOfPropertyAndNonCoreProductLines	-1.0	-5	[3]	12400000	12,400,000	Instance	
us-gaap:PaymentsForProceedsFromOtherInvestingActivities	-1.0	-5	[3]	-19000000	-19,000,000	Instance	

us-gaap:NetCashProvidedByUsedInInvestingActivities	1.0	-5	[4]	-171000000	171,000,000	Instance	Inconsistency found, calculated value is 171,000,000
us-gaap:PaymentsToAcquireProductiveAssets	-1.0	-5	[4]	-216700000	-216,700,000	Instance	
cl:SaleOfPropertyAndNonCoreProductLines	-1.0	-5	[3]	44900000	44,900,000	Instance	
us-gaap:PaymentsForProceedsFromOtherInvestingActivities	-1.0	-5	[1]	800000	800,000	Instance	

Reason:

Reversed the polarity of values put into the XBRL instance.

Conclusion:

Error, could have made the calculation work correctly.

## Dover Corporation

<http://www.sec.gov/Archives/edgar/data/29905/000095012309025033/dov-20090630.xml>

[http://www.sec.gov/cgi-bin/viewer?action=view&cik=29905&accession\\_number=0000950123-09-025033](http://www.sec.gov/cgi-bin/viewer?action=view&cik=29905&accession_number=0000950123-09-025033)

SEC Rendering:

(Statement of operations)

<b>Basic earnings (loss) per common share:</b>				
Earnings from continuing operations	\$ 0.54	\$ 0.99	\$ 0.87	\$ 1.76
Loss from discontinued operations, net	\$ (0.02)	\$ (0.27)	\$ (0.06)	\$ (0.27)
Net earnings	\$ 0.52	\$ 0.72	\$ 0.81	\$ 1.48
Weighted average shares outstanding	186,070	189,094	186,041	190,760
<b>Diluted earnings (loss) per common share:</b>				
Earnings from continuing operations	\$ 0.54	\$ 0.98	\$ 0.87	\$ 1.74
Loss from discontinued operations, net	\$ (0.02)	\$ (0.27)	\$ (0.06)	\$ (0.27)
Net earnings	\$ 0.52	\$ 0.71	\$ 0.81	\$ 1.47
Weighted average shares outstanding - Diluted	186,292	190,589	186,198	191,966

Calculations validation report:

us-gaap:EarningsPerShareDiluted		2	[3]	1.47	1.47	Instance	OK
us-gaap:IncomeLossFromContinuingOperationsPerDilutedShare	1.0	2	[3]	1.74	1.74	Instance	
us-gaap:IncomeLossFromDiscontinuedOperationsNetOfTaxPerDilutedShare	1.0	2	[3]	-0.27	-0.27	Instance	
us-gaap:EarningsPerShareBasic		2	[3]	1.48	1.49	Instance	Inconsistency found, calculated value is 1.49
us-gaap:IncomeLossFromContinuingOperationsPerBasicShare	1.0	2	[3]	1.76	1.76	Instance	
us-gaap:IncomeLossFromDiscontinuedOperationsNetOfTaxPerBasicShare	1.0	2	[3]	-0.27	-0.27	Instance	

Reason:

Every set of numbers in the rendering foots, except for the basic earnings (loss) per common share in the right most column:  $1.76 - .27 = 1.49$ , not the 1.48 which is shown. Not sure if this SHOULD foot or not, but it seems like it should to me.

If it is NOT supposed to add up, then the calculation should not be expressed within the XBRL calculation linkbase for this filer.

RAYTHEON CO/

<http://www.sec.gov/Archives/edgar/data/1047122/000119312509153752/rtn-20090628.xml>

[http://www.sec.gov/cgi-bin/viewer?action=view&cik=1047122&accession\\_number=0001193125-09-153752](http://www.sec.gov/cgi-bin/viewer?action=view&cik=1047122&accession_number=0001193125-09-153752)

SEC Rendering:

(Statement of operations)

<b>Basic earnings (loss) per share attributable to Raytheon Company common stockholders:</b>				
Income from continuing operations	\$ 1.25	\$ 1.02	\$ 2.38	\$ 1.96
(Loss) income from discontinued operations	\$ (0.01)	\$ 0	\$ 0	\$ 0
Net income	\$ 1.24	\$ 1.02	\$ 2.38	\$ 1.95
<b>Diluted earnings (loss) per share attributable to Raytheon Company common stockholders:</b>				
Income from continuing operations	\$ 1.24	\$ 0.99	\$ 2.35	\$ 1.91
(Loss) income from discontinued operations	\$ (0.01)	\$ 0	\$ 0	\$ 0
Net income	\$ 1.23	\$ 0.99	\$ 2.35	\$ 1.91

Calculation validation:

us-gaap:EarningsPerShareBasic		2	[3]	1.24	1.24	Instance	OK
us-gaap:IncomeLossFromContinuingOperationsPerBasicShare	1.0	2	[3]	1.25	1.25	Instance	
us-gaap:IncomeLossFromDiscontinuedOperationsNetOfTaxPerBasicShare	1.0	2	[3]	-0.01	-0.01	Instance	
us-gaap:EarningsPerShareDiluted		2	[3]	1.23	1.23	Instance	OK
us-gaap:IncomeLossFromContinuingOperationsPerDilutedShare	1.0	2	[3]	1.24	1.24	Instance	
us-gaap:IncomeLossFromDiscontinuedOperationsNetOfTaxPerDilutedShare	1.0	2	[3]	-0.01	-0.01	Instance	

us-gaap:EarningsPerShareBasic		2	[3]	1.95	1.96	Instance	Inconsistency found, calculated value is 1.96
us-gaap:IncomeLossFromContinuingOperationsPerBasicShare	1.0	2	[3]	1.96	1.96	Instance	
us-gaap:IncomeLossFromDiscontinuedOperationsNetOfTaxPerBasicShare	1.0	2	[0]	0.00	0	Instance	
us-gaap:EarningsPerShareDiluted		2	[3]	1.91	1.91	Instance	OK
us-gaap:IncomeLossFromContinuingOperationsPerDilutedShare	1.0	2	[3]	1.91	1.91	Instance	
us-gaap:IncomeLossFromDiscontinuedOperationsNetOfTaxPerDilutedShare	1.0	2	[0]	0.00	0	Instance	

Reason:

Every set of numbers in the rendering foots, except for the basic earnings (loss) per common share in the right most column:  $1.96 - 0 = 1.96$ , not the 1.95 which is shown. Not sure if this SHOULD foot or not, but it seems like it should to me.

If it is NOT supposed to add up, then the calculation should not be expressed within the XBRL calculation linkbase for this filer.

Conclusion:

Should either foot or remove the calculation relation which says that it foots.