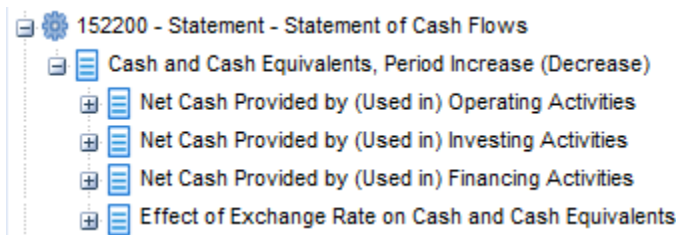


## Issue relating to us-gaap:EffectOfExchangeRateOnCashAndCashEquivalents

The US GAAP Taxonomy expresses the relation between the following concepts in the cash flow statements (I think in ALL the different cash flow statements) as follows:

us-gaap:NetCashProvidedByUsedInOperatingActivities + us-gaap:NetCashProvidedByUsedInFinancingActivities + us-gaap:NetCashProvidedByUsedInInvestingActivities + us-gaap:EffectOfExchangeRateOnCashAndCashEquivalents = us-gaap:CashAndCashEquivalentsPeriodIncreaseDecrease

Visualized another way of showing the same thing:



Further, the reconciliation of cash is implied (there is no XBRL Formula or any other computer readable articulation) as: The beginning balance (us-gaap:CashAndCashEquivalentsAtCarryingValue) plus the changes during the period (us-gaap:CashAndCashEquivalentsPeriodIncreaseDecrease) should equal the ending balance for the period (us-gaap:CashAndCashEquivalentsAtCarryingValue). Of 403 filers, at least 345 (could be more, but it is not less) express that calculation using the calculation expressed in the US GAAP Taxonomy. An XBRL Formula shows this to be true.

Here is an example of this computation, again, followed by a minimum of 345 SEC filers:

EBAY: <http://www.sec.gov/Archives/edgar/data/1065088/000119312509214947/d10q.htm>

<b>Cash flows from operating activities:</b>		
Net income	\$ 1,412,282	\$ 1,034,191
<b>Adjustments:</b>		
Provision for transaction and loan losses	260,872	270,597
Depreciation and amortization	517,917	610,162
Stock-based compensation	269,481	302,769
Changes in assets and liabilities, net of acquisition effects	(262,500)	(80,233)
<b>Net cash provided by operating activities</b>	<b>2,198,052</b>	<b>2,137,486</b>
<b>Cash flows from investing activities:</b>		
Purchases of property and equipment, net	(406,739)	(394,156)
Changes in principal loans receivable, net	—	7,517
Purchases of investments	(107,990)	(468,371)
Maturities and sales of investments	42,248	26,971
Acquisitions, net of cash acquired	(159,064)	(1,209,433)
Other	(51,369)	5,889
<b>Net cash used in investing activities</b>	<b>(682,914)</b>	<b>(2,031,583)</b>
<b>Cash flows from financing activities:</b>		
Proceeds from issuance of common stock, net	115,615	51,796
Repurchases of common stock, net	(2,177,942)	—
Excess tax benefits from stock-based compensation	4,670	585
Tax withholdings related to net share settlements of restricted stock awards and units	(18,498)	(26,361)
Net payments from borrowings under credit agreement	(200,000)	(800,000)
Other	—	(8,063)
<b>Net cash used in financing activities</b>	<b>(2,276,155)</b>	<b>(782,043)</b>
<b>Effect of exchange rate changes on cash and cash equivalents</b>	<b>(117,457)</b>	<b>45,071</b>
<b>Net decrease in cash and cash equivalents</b>	<b>(878,474)</b>	<b>(631,069)</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>4,221,191</b>	<b>3,188,928</b>
<b>Cash and cash equivalents at end of period</b>	<b>\$ 3,342,717</b>	<b>\$ 2,557,859</b>

HOWEVER, 8 of 403 express this relation differently. In effect the reconciliation of cash is expressed as:  
The beginning balance (us-gaap:CashAndCashEquivalentsAtCarryingValue) plus the changes during the period (us-gaap:CashAndCashEquivalentsPeriodIncreaseDecrease) **plus us-gaap:EffectOfExchangeRateOnCashAndCashEquivalents** should equal the ending balance for the period (us-gaap:CashAndCashEquivalentsAtCarryingValue). As you can see, the effect of exchange rate change is NOT included in the net change in cash.

Here are 8 filers DO NOT follow the US GAAP Taxonomy computation:

**VENTAS INC** 0000740260 10-Q

<http://www.sec.gov/Archives/edgar/data/740260/000119312509223835>

Net (decrease) increase in cash and cash equivalents	(106,328)	87,785
Effect of foreign currency translation on cash and cash equivalents	405	(196)
Cash and cash equivalents at beginning of period	176,812	28,334
Cash and cash equivalents at end of period	<u>\$ 70,889</u>	<u>\$ 115,923</u>

**Biogen Idec Inc.**0000875045 10-Q

<http://www.sec.gov/Archives/edgar/data/875045/000095012309051956>

Net cash flows used in financing activities	(24,502)	(24,502)
Net (decrease) increase in cash and cash equivalents	(39,489)	352,251
Effect of exchange rate changes on cash and cash equivalents	2,892	(1,212)
Cash and cash equivalents, beginning of the period	622,385	659,662
Cash and cash equivalents, end of the period	<u>\$ 585,788</u>	<u>\$ 1,010,701</u>

See accompanying notes to these unaudited consolidated financial statements.

**NEWS CORP** 0001308161 10-Q

<http://www.sec.gov/Archives/edgar/data/1308161/000119312509224062>

Net increase in cash and cash equivalents	1,260	960
Cash and cash equivalents, beginning of period	6,540	4,662
Exchange movement of opening cash balance	32	(122)
Cash and cash equivalents, end of period	<u>\$ 7,832</u>	<u>\$ 5,500</u>

**Invesco Ltd.** 0000914208 10-Q

<http://www.sec.gov/Archives/edgar/data/914208/000095012309055399>

Increase/(decrease) in cash and cash equivalents	325.0	(148.9)
Foreign exchange movement on cash and cash equivalents	13.6	(26.3)
Cash and cash equivalents, beginning of period	585.2	915.8
Cash and cash equivalents, end of period	923.8	740.6

**GRAFTECH INTERNATIONAL LTD** 0000931148 10-Q

<http://www.sec.gov/Archives/edgar/data/931148/000119312509217463>

Net (decrease) in cash and cash equivalents	(42,372)	(4,067)
Effect of exchange rate changes on cash and cash equivalents	(1,237)	1,068
Cash and cash equivalents at beginning of period	54,741	11,664
Cash and cash equivalents at end of period	\$ 11,132	\$ 8,665

**QUANTA SERVICES INC** 0001050915 10-Q

<http://www.sec.gov/Archives/edgar/data/1050915/000095012309060286>

Net increase (decrease) in cash and cash equivalents	(37,134)	60,487	(138,407)	146,263
Effect of foreign exchange rate changes on cash and cash equivalents	(1,228)	(805)	(2,245)	(126)
Cash and cash equivalents, beginning of period	304,791	524,356	407,081	437,901
Cash and cash equivalents, end of period	\$ 266,429	\$ 584,038	\$ 266,429	\$ 584,038

<http://www.sec.gov/Archives/edgar/data/1061219/000106121909000119>

Deferred income tax expense	2.5	5.0
Changes in fair market value of derivative instruments	11.7	5.4
Effect of pension settlement recognition	(0.1)	(0.1)
Net effect of changes in operating accounts (see Note 16)	(590.0)	(228.4)
Net cash flows provided by operating activities	615.4	973.0
<b>Investing activities:</b>		
Capital expenditures	(851.1)	(1,485.6)
Contributions in aid of construction costs	12.8	21.2
Decrease (increase) in restricted cash	100.8	(112.2)
Cash used for business combinations	(24.5)	(57.1)
Acquisition of intangible assets	--	(5.1)
Investments in unconsolidated affiliates	(14.5)	(72.0)
Other proceeds from investing activities	5.1	1.7
Cash used in investing activities	(771.4)	(1,709.1)
<b>Financing activities:</b>		
Borrowings under debt agreements	3,818.9	6,360.4
Repayments of debt	(3,724.2)	(4,824.0)
Debt issuance costs	(5.2)	(8.8)
Cash distributions paid to partners	(860.6)	(770.9)
Cash distributions paid to noncontrolling interest (see Note 10)	(47.9)	(39.2)
Net cash proceeds from issuance of common units	878.2	57.2
Cash contributions from noncontrolling interest (see Note 10)	137.4	--
Acquisition of treasury units	(1.8)	(0.8)
Monetization of interest rate derivative instruments	--	(22.1)
Cash provided by financing activities	194.8	751.8
Effect of exchange rate changes on cash	(0.4)	--
Net change in cash and cash equivalents	38.8	15.7
Cash and cash equivalents, January 1	35.4	39.7
Cash and cash equivalents, September 30	\$ 73.8	\$ 55.4

The above is a very funky summarization. Basically, it does not add up as it LOOKS like it should add up. The effect of exchange rate changes is NOT included in the net change.  $615.4 + (771.4) + 194.8 = 38.8 + (.4) + 35.4 = 73.8$

<http://www.sec.gov/Archives/edgar/data/1393311/000139331109000035>

Net (decrease) increase in cash and cash equivalents.....	(10,277)	541,826
Net effect of foreign exchange translation on cash.....	504	2,024
Cash and cash equivalents at the beginning of the period.....	680,701	245,444
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Cash and cash equivalents at the end of the period.....	\$ 670,928	\$ 789,294
	=====	=====

TABLE