

## PWC 3

Generator	Auditor	CIK	EntityRegistrantName	Total	EntityComments
RR Donnelley	PWC	0000049938	IMPERIAL OIL LTD	1	CFE: Inappropriate revenues extension concept imo:TotalRevenuesAndOtherIncome
Workiva	PWC	0001405495	INTERDIGITAL, INC.	2	CFE: Reversed concepts us-gaap:NetIncomeLoss and us-gaap:ProfitLoss
Workiva	PWC	0001437071	Invesco Mortgage Capital Inc.	2	CFE: Inappropriate extension concept, ivr:NoninterestIncomeLoss. Issue with us-gaap:PreferredStockDividendsIncomeStatementImpact in SCI.
Workiva	PWC	0001601046	Keysight Technologies, Inc.	1	CFE: Conflicting concepts for line item Income (Loss) from Continuing Operations Before Tax. Two facts.
Workiva	PWC	0001587523	Knowles Corp	3	CFE: WHOLE/PART cost of revenue line items, restructuring charges.
Workiva	PWC	0000704051	LEGG MASON, INC.	2	CFE: Fatal error. Root economic entity issue.
Workiva	PWC	0000058492	LEGGETT & PLATT INC	1	CFE: Conflicting revenues concepts. Inappropriate extension concept, leg:EarningsFromContinuingOperationsBeforeInterestAndTaxes (concept exists). See ESTERLINE TECHNOLOGIES CORP.
Workiva	PWC	0000096223	LEUCADIA NATIONAL CORP	1	CFE: Held for sale issue, inappropriate extension concept, luk:CashClassifiedasAssetsHeldforSale; Unique income statement representation.
Workiva	PWC	0001639691	LIVANOVA PLC	1	CFE: Cost of sales issue, does not include us-gaap:EnvironmentalRemediationExpense.
Workiva	PWC	0001633978	Lumentum Holdings Inc.	1	CFE: Multiple cost of revenues line items issue.
Workiva	PWC	0001510295	Marathon Petroleum Corp	1	CUE: Inappropriate extension concept for revenues, mpc:RevenuesAndOtherIncome (or missing US GAAP Taxonomy concept). us-gaap:OtherOperatingIncome in revenues issue.
Workiva	PWC	0001005276	MOHEGAN TRIBAL GAMING AUTHORITY	2	CFE: Cash flow inconsistency, probably relates to the strange use of dimensions.
Workiva	PWC	0000024545	MOLSON COORS BREWING CO	1	CFE: Inappropriate extension concept for revenues, tap:SalesRevenueGoodsNetExcludingExciseAndSalesTaxes, related to excise tax issue.
Workiva	PWC	0001552000	MPLX LP	3	CFE: Inappropriate use of dimensions.
Merrill	PWC	0001163739	NABORS INDUSTRIES LTD	1	CUE: Inappropriate extension concept for revenues, nbr:RevenuesAndOtherIncome (or missing US GAAP Taxonomy concept)
Workiva	PWC	0000070866	NCR CORP	2	CFE: Temporary equity explicitly reported as 0, us-gaap:TemporaryEquityValueExcludingAdditionalPaidInCapital. WHOLE/PART issue.
Workiva	PWC	0000814453	NEWELL BRANDS INC	1	CFE: Inappropriate use of concept us-gaap:IncomeLossFromContinuingOperationsAttributableToNoncontrollingEntity
Workiva	PWC	0000912750	NEWFIELD EXPLORATION CO /DE/	1	CFE: Inappropriate use of dimensions on income statement.

## IMPERIAL OIL LTD

<http://www.sec.gov/Archives/edgar/data/49938/000119312517052422/0001193125-17-052422-index.htm>

There are three issues related to this filing. One relates to the concept used to represent “Total revenues and other income”, the second relates to “Total expenses” and the third relates to “Financing costs”.

### Revenues and other income:

There is no way that having to create an extension concept for such a high-level line item can be justifiable. One of THREE things must be true: (1) The US GAAP XBRL Taxonomy is missing this concept and the concept should be added or (2) the FASB is sending a message that this reporting style is inappropriate and that is why they have not added this concept to the US GAAP XBRL Taxonomy, or (3) an existing concept should be used to report this line item.

For more information, see the filings of EXXON, Marathon Petroleum Corp and VALHI INC /DE/ who have a similar reporting style.

### Total expenses:

Note that the line item “Total expenses” was represented using the US GAAP XBRL Taxonomy Concept “us-gaap:CostsAndExpenses”. Yet, the line item “Total expenses” includes the line item “Financial costs”:

Statement [Line Items]	Period [Axis]		
	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
<b>Revenues and other income</b>			
Operating revenues	25,049,000,000 <sup>1,2,3</sup>	26,736,000,000 <sup>1,2,3</sup>	36,231,000,000 <sup>1,2,3</sup>
Investment and other income (note 8)	2,305,000,000	132,000,000	735,000,000
Total revenues and other income	27,354,000,000	26,868,000,000	36,966,000,000
<b>Expenses</b>			
Exploration (note 15)	94,000,000	73,000,000	67,000,000
Purchases of crude oil and products	15,120,000,000 <sup>4</sup>	15,284,000,000 <sup>4</sup>	22,479,000,000 <sup>4</sup>
Production and manufacturing	5,224,000,000		
Selling and general	1,129,000,000 <sup>5</sup>	1,117,000,000 <sup>5</sup>	1,075,000,000 <sup>5</sup>
Federal excise tax	1,650,000,000 <sup>1</sup>	1,568,000,000 <sup>1</sup>	1,562,000,000 <sup>1</sup>
Depreciation and depletion	1,628,000,000	1,450,000,000	1,096,000,000
Financing costs (note 12)	65,000,000 <sup>6</sup>	39,000,000 <sup>6</sup>	4,000,000 <sup>6</sup>
Total expenses	24,910,000,000	24,965,000,000	31,945,000,000
Income (loss) before income taxes	2,444,000,000	1,923,000,000	5,021,000,000
Income taxes (note 3)	279,000,000 <sup>7,8</sup>	801,000,000 <sup>7,8</sup>	1,236,000,000 <sup>7,8</sup>
Net income (loss)	2,165,000,000	1,122,000,000	3,785,000,000

The concept “us-gaap:CostsAndExpenses” does not include finance costs:

[http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~\(id~161\\*v~5016\)!con~\(id~3547396\)!net~\(a~3190\\*!~772\)!lang~\(code~en-us\)!path~\(g~92602\\*p~0 0 1 0 0 0 0 0 0 1 2\)!rg~\(rg~32\\*p~12\)](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~(id~161*v~5016)!con~(id~3547396)!net~(a~3190*!~772)!lang~(code~en-us)!path~(g~92602*p~0 0 1 0 0 0 0 0 0 1 2)!rg~(rg~32*p~12))

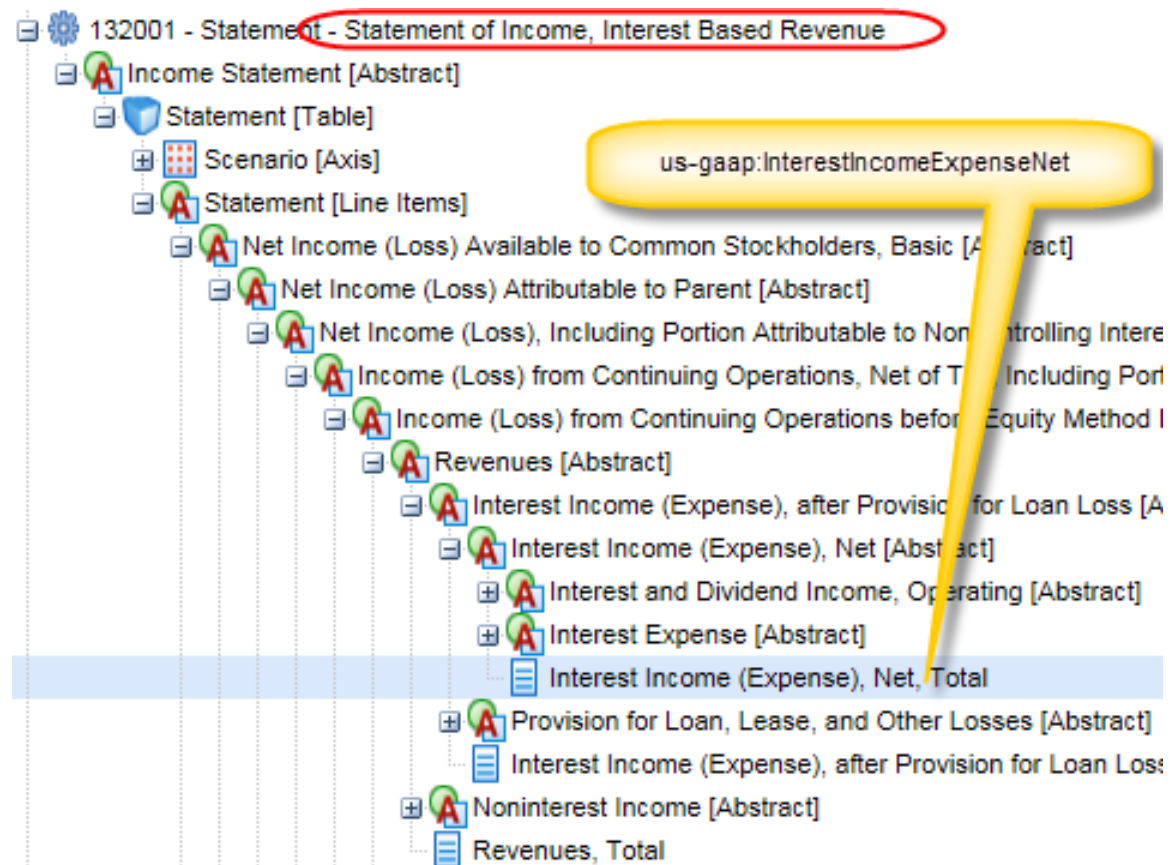
## Costs and Expenses

Calculations	
<b>124001 - Statement - Statement of Income</b>	
+	Cost of Revenue Dr
	Operating Expenses Dr
	Costs and Expenses Dr

## Financing costs:

Further, the line item “Finance Costs” was represented using the US GAAP XBRL Taxonomy Concept “us-gaap:InterestIncomeExpenseNet” which is part of the INTEREST BASED REVENUES income statement, not for commercial and industrial companies:

[http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~\(id~161\\*v~5016\)!con~\(id~3552861\)!net~\(a~3190\\*!~772\)!lang~\(code~en-us\)!path~\(g~92631\\*p~0 0 1 0 0 0 0 0 0 0 2\)!rg~\(rg~32\\*p~12\)](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~(id~161*v~5016)!con~(id~3552861)!net~(a~3190*!~772)!lang~(code~en-us)!path~(g~92631*p~0 0 1 0 0 0 0 0 0 0 2)!rg~(rg~32*p~12))



Contrast the above information to the concepts and line items used by Marathon Petroleum (see later in this document). Note that “net interest and other financial income (costs) is NOT included within the concept “us-gAAP:CostsAndExpenses”:

Reporting Entity [Axis]	0001510295 ( <a href="http://www.sec.gov/CIK">http://www.sec.gov/CIK</a> )		
	Period [Axis]		
	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
<b>Income Statement [Abstract]</b>			
<b>Income Statement [Abstract]</b>			
<b>Revenues and other income:</b>			
Sales and other operating revenues (including consumer excise taxes)	63,339,000,000	72,051,000,000	97,817,000,000
Income (loss) from equity method investments	(185,000,000)	88,000,000	153,000,000
Net gain on disposal of assets	32,000,000	7,000,000	21,000,000
Other income	178,000,000	112,000,000	111,000,000
Total revenues and other income	63,364,000,000	72,258,000,000	98,102,000,000
<b>Costs and expenses:</b>			
Cost of revenues (excludes items below)	49,170,000,000	55,583,000,000	83,770,000,000
Purchases from related parties	509,000,000	308,000,000	505,000,000
Inventory market valuation adjustment	(370,000,000)	370,000,000	0
Consumer excise taxes	7,506,000,000	7,692,000,000	6,685,000,000
Impairment expense	130,000,000	0	0
Depreciation and amortization	2,001,000,000	1,502,000,000	1,326,000,000
Selling, general and administrative expenses	1,605,000,000	0	0
Other taxes	433,000,000	0	0
Total costs and expenses	60,986,000,000	67,566,000,000	94,051,000,000
Income from operations	2,378,000,000	4,692,000,000	4,051,000,000
Net interest and other financial income (costs)	(550,000,000)	0	0
Income before income taxes	1,822,000,000	4,374,000,000	3,835,000,000
Provision for income taxes	609,000,000	1,506,000,000	1,280,000,000
Net income	1,213,000,000	2,868,000,000	2,555,000,000

## INTERDIGITAL, INC.

<http://www.sec.gov/Archives/edgar/data/1405495/000140549517000005/0001405495-17-000005-index.htm>

This is very odd. Virtually all other public companies report the TOTAL net income (loss) (parent + noncontrolling interest); then deduct the noncontrolling interest; then show the net income (loss) attributable to parent. These guys are doing this in reverse, showing the PARENT first then ADDING the noncontrolling interest. My question is, how did the “move” the noncontrolling interest out of the line item “Net income”?

But regardless, they entered the value of the line item for the noncontrolling interest as a negative, should be positive:

Reporting Entity [Axis]		0001405495 (http://www.sec.gov/CIK)	
Net Income (Loss) Breakdown [Line Items]		Period [Axis]	
		2016-01-01 - 2016-12-31	
		Value	Fact
Net Income (Loss) [Roll Up]			Origin
Net Income (Loss) Attributable to Parent			fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss[305,480,000]]
Net Income (Loss) Attributable to Noncontrolling Interest			fac:NetIncomeLossAttributableToNoncontrollingInterest[us-gaap:NetIncomeLossAttributableToNoncontrollingInterest[-3,521,000]]
Net Income (Loss)		309,001,000	fac:NetIncomeLoss[us-gaap:ProfitLoss[309,001,000]]
Validation Results [Hierarchy]			
IS7			fac:NetIncomeLoss[us-gaap:ProfitLoss[309,001,000]] = (fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss[305,480,000]] + fac:NetIncomeLossAttributableToNoncontrollingInterest[us-gaap:NetIncomeLossAttributableToNoncontrollingInterest[-3,521,000]])
		7,042,000	

Statement [Line Items]	Period [Axis]		
	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
<b>REVENUES</b>			
Technology Services Revenue	10,494,000	8,947,000	10,433,000
Revenues	665,854,000	441,435,000	415,821,000
REVENUES	655,360,000	432,488,000	403,389,000
Sales Revenue, Goods, Net	0	0	1,999,000
<b>OPERATING EXPENSES:</b>			
Patent administration and licensing	113,544,000	120,401,000	133,808,000
Development Expense	68,733,000	72,702,000	75,300,000
Selling, general and administrative	46,271,000	39,783,000	37,753,000
Repositioning			
Total Operating Expenses	228,548,000	232,886,000	246,861,000
Income from operations	437,306,000	208,549,000	168,960,000
<b>OTHER INCOME:</b>			
Other Nonoperating Income (Expense)	(15,035,000)	(20,994,000)	(15,432,000)
Income before income taxes	422,271,000	187,555,000	153,528,000
INCOME TAX PROVISION	(116,791,000)	(64,621,000)	(52,108,000)
NET INCOME	305,480,000	116,394,000	101,420,000
Net Income (Loss) Attributable to Noncontrolling Interest	(3,521,000)	(2,831,000)	(2,922,000)
Net Income (Loss), Including Portion Attributable to Noncontrolling Interest	309,001,000	119,225,000	104,342,000

## Invesco Mortgage Capital Inc.

<http://www.sec.gov/Archives/edgar/data/1437071/000143707117000009/0001437071-17-000009-index.htm>

Inappropriate extension concept for the line item “Total other income (loss)”:

Net interest income after reduction in provision for loan losses	321,328,000	372,372,000	405,327,000
<b>Other income (loss)</b>			
Gain (loss) on investments, net	(17,542,000)	(18,005,000)	(84,407,000)
Equity in earnings of unconsolidated ventures	2,392,000	12,630,000	6,786,000
Gain (loss) on derivative instruments, net			7,469,000
Realized and unrealized credit derivative income (loss), net			(2,866,000)
Other investment income (loss), net	(5,302,000)	944,000	(2,045,000)
<b>Total other income (loss)</b>	<b>(21,824,000)</b>	<b>(203,697,000)</b>	<b>(570,001,000)</b>
<b>Expenses</b>			
Management fee — related party	34,541,000	38,632,000	37,599,000
General and administrative	7,265,000	7,769,000	9,191,000
Expenses - Consolidated securitization trusts	0 <sup>1</sup>	8,219,000 <sup>1</sup>	6,076,000 <sup>1</sup>
<b>Total expenses</b>	<b>41,806,000</b>	<b>54,620,000</b>	<b>52,866,000</b>
<b>Net income (loss)</b>	<b>257,698,000</b>	<b>114,055,000</b>	<b>(217,540,000)</b>
Net income (loss) attributable to non-controlling interest	3,287,000	1,344,000	(2,482,000)
<b>Net income (loss) attributable to Invesco Mortgage Capital Inc.</b>	<b>254,411,000</b>	<b>112,711,000</b>	<b>(215,058,000)</b>
Dividends to preferred stockholders	22,864,000	22,864,000	17,378,000
Net income (loss) attributable to common stockholders	231,547,000	89,847,000	(232,436,000)

In the statement of comprehensive income, they are using a concept related to the parent on a line item clearly marked related to the common stockholders. Also, note the line item “Less: Dividends to preferred stockholders”:

Statement of Comprehensive Income [Abstract]	Period [Axis]		
	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
<b>Statement of Comprehensive Income [Abstract]</b>			
Net income (loss)	257,698,000	114,055,000	(217,540,000)
<b>Other comprehensive income (loss):</b>			
Unrealized gain (loss) on mortgage-backed and credit risk transfer securities, net	(37,632,000)	(191,053,000)	420,761,000
Reclassification of unrealized (gain) loss on sale of mortgage-backed and credit risk transfer securities to gain (loss) on investments, net	6,134,000	(7,484,000)	77,898,000
Reclassification of amortization of net deferred (gain) loss on designated interest rate swaps to repurchase agreements interest expense	5,154,000	66,757,000	85,176,000
Currency translation adjustments on investment in unconsolidated venture	128,000	(32,000)	0
<b>Total other comprehensive income (loss)</b>	<b>(26,216,000)</b>	<b>(131,812,000)</b>	<b>583,835,000</b>
<b>Comprehensive income (loss)</b>	<b>231,482,000</b>	<b>(17,757,000)</b>	<b>366,295,000</b>
Less: Comprehensive (income) loss attributable to non-controlling interest	(2,939,000)	245,000	(4,188,000)
Less: Dividends to preferred stockholders	(22,864,000)	(22,864,000)	(17,378,000)
<b>Comprehensive income (loss) attributable to common stockholders</b>	<b>205,679,000</b>	<b>(40,376,000)</b>	<b>344,729,000</b>

## Keysight Technologies, Inc.

<http://www.sec.gov/Archives/edgar/data/1601046/000160104617000009/0001601046-17-000009-index.htm>

Two conflicting/contradictory facts reported for the line item “Income from continuing operations before taxes”:

Fact determination of fac:IncomeLossFromContinuingOperationsBeforeTax		
1	us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest	128,000,000
2	us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments	152,000,000

Income statement: SECOND concept:

Research and development	18,000,000	108,000,000
Selling, general and administrative	213,000,000	200,000,000
Other Operating Expense (Income), Net	(79,000,000)	(14,000,000)
Total costs and expenses	564,000,000	623,000,000
Income from operations	162,000,000	98,000,000
Interest income	1,000,000	1,000,000
Interest expense	(12,000,000)	(12,000,000)
Other income (expense), net	1,000,000	(3,000,000)
Income before taxes, as reported	152,000,000	84,000,000
Provision for income taxes	43,000,000	20,000,000
Net Income	109,000,000	64,000,000

Segment Reporting: FIRST concept:



2425402 - Disclosure - SEGMENT INFORMATION Profitability (Details) Schedule of Segment Reporting Information, by Segment [Table]					
Rendering					
Reporting Entity [Axis]		0001601046 (http://www.sec.gov/CIK)			
Segment Reporting Information [Line Items]	Period [Axis]				
	2016-11-01 - 2017-01-31				
	Segments [Axis]				
	Communications Solutions Group [...]	Electronic Industrial Solutions Group [...]	Services Solutions Group [Member]	Segments [Domain]	Communications Solutions Group [...]
				services, and remarks used Keysight equipment. In addition to	
Fact Characteristics and Properties					
Properties			Occurrences		
Characteristic, trait or fact			Value of characteristic, trait, or fact		
Reporting Entity			0001601046 (http://www.sec.gov/CIK)		
Period [Axis]			2016-11-01 - 2017-01-31		
Segments [Axis]			Segments [Domain]		
Concept			Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest		
Name (From Taxonomy)			IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest		
Prefix (From Taxonomy)			us-gaap		
Balance Type			Credit		
Period Type			For Period (duration)		
Data Type			Monetary		
Fact Value			128000000		
Units			USD		
Decimals (rounding)			-6		
Number of Operating Segments					
Number of Reportable Segments					
Revenues					
Business Combination Acquisition Related Fair Value Adjustments					
Total net revenue					
Segment income from operations					
Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest		72,000,000	42,000,000	14,000,000	128,000,000
rows					

But, there is no income (loss) from equity method investments which reconciles those two concepts.



## Knowles Corp

<http://www.sec.gov/Archives/edgar/data/1587523/000158752317000007/0001587523-17-000007-index.htm>

Inappropriate use of the concept “us-gAAP:NetCashProvidedByUsedInContinuingOperations” to represent line item “Net cash provided by operating activities” They should be using this concept:

us-gAAP:NetCashProvidedByUsedInOperatingActivitiesContinuingOperations

Also, the investing and financing should likewise be using the concepts related to continuing operations.

Receivables, net	35,900,000	45,200,000	(24,300,000)
Inventories, net	21,900,000	11,700,000	(18,200,000)
Prepaid and other current assets	(1,200,000)	1,600,000	1,700,000
Accounts payable	(26,600,000)	(42,700,000)	38,000,000
Accrued compensation and employee benefits			
Other accrued expenses			
Accrued taxes		(12,900,000)	11,600,000
Other non-current assets and non-current liabilities	(3,300,000)	(4,200,000)	(6,500,000)
Net cash provided by operating activities	107,500,000	78,400,000	115,500,000
Proceeds from Divestiture of Businesses	40,600,000	0	0
<b>Investing Activities</b>			
Additions to property, plant and equipment	(38,700,000)	(63,100,000)	(83,900,000)
Acquisitions of business (net of cash acquired)	0	(35,100,000)	0
Proceeds from the sale of investments	2,000,000	4,000,000	14,500,000
Capitalized patent defense costs	0	(1,000,000)	(16,000,000)
Purchase of intellectual property license	0	(500,000)	0
Proceeds from the sale of property, plant and equipment	2,000,000	500,000	300,000
Purchase of investment	0	0	(8,000,000)
Net cash provided by (used in) investing activities	5,900,000	(95,200,000)	(93,100,000)
<b>Financing Activities</b>			
Repayments of Lines of Credit	(132,000,000)	(85,000,000)	0
Proceeds from Lines of Credit	32,000,000	130,000,000	0
Repayments of Long-term Debt			

## LEGG MASON, INC.

<http://www.sec.gov/Archives/edgar/data/704051/000070405117000012/0000704051-17-000012-index.htm>

Inappropriate application of XBRL dimensions. The root economic entity or the default entity is not reported using the dimension default or “default context”:

Statement [Line Items]	Separate Accounts [Member]	Mutual Funds [Member]	Performance Fees [Member]	Investments [Domain]			
	Legal Entity [Axis]	Legal Entity [Axis]	Legal Entity [Axis]	Legal Entity [Axis]			
	Consolidated Legg Mason, Inc.	Consolidated Legg Mason, Inc.	Consolidated Legg Mason, Inc.	Consolidated Legg Mason, Inc.	Consolidated Entity Excluding Consolidated Investment Vehicles Before Eliminations [Member]	Consolidated Investment Vehicles [Member]	Entity [Domain]
<b>OPERATING REVENUES</b>							
Investment Advisory Fees	231,922,000	368,962,000	22,913,000				
Distribution and service fees				90,195,000			
Other Revenues				1,249,000			
				715,241,000			
<b>OPERATING EXPENSES</b>							
Compensation and benefits				327,862,000			
Distribution and servicing				123,191,000			
Communications and technology				52,630,000			
Occupancy				23,537,000			
Amortization of intangible assets				7,277,000			
Impairment of Intangible Assets, Indefinite-lived (Excluding Goodwill)				35,000,000			
Other				34,578,000			
Total Operating Expenses				604,075,000			
				5,890,000			

## LEGGETT & PLATT INC

<http://www.sec.gov/Archives/edgar/data/58492/000005849217000004/0000058492-17-000004-index.htm>

Fact determination of fac:Revenues		
1	us-gaap:Revenues	4,161,700,000
2	us-gaap:SalesRevenueNet	3,749,900,000

This is the relation between those concepts per the US GAAP XBRL Taxonomy:

[http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~\(id~161\\*v~5016\)!con~\(id~3559162\)!net~\(a~3190\\*!~772\)!lang~\(code~en-us\)!path~\(g~92625\\*p~0.0.1.0.0.0.0.0.0.2\)!rg~\(rg~32\\*p~12\)](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~(id~161*v~5016)!con~(id~3559162)!net~(a~3190*!~772)!lang~(code~en-us)!path~(g~92625*p~0.0.1.0.0.0.0.0.0.2)!rg~(rg~32*p~12))

124000 - Statement - Statement of Income (Including Gross Margin)		
	Revenue, Net	Cr
+	Financial Services Revenue	Cr
+	Net Investment Income	Cr
+	Realized Investment Gains (Losses)	Cr
+	Revenues, Excluding Interest and Dividends	Cr
+	Investment Banking Revenue	Cr
+	Underwriting Income (Loss)	Cr
+	Market Data Revenue	Cr
+	Other Operating Income	Cr
+	Other Income	Cr
+	Revenues	Cr

us-gaap:SalesRevenueNet

us-gaap:Revenues

Income statement: SECOND concept

Income Statement [Abstract]	Period [Axis]		
	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
<b>Income Statement [Abstract]</b>			
Net sales	3,749,900,000	3,917,200,000	3,782,300,000
Cost of goods sold	2,850,700,000	2,994,000,000	2,991,900,000
Gross profit	899,200,000	923,200,000	790,400,000

Segment information: FIRST concept:

2 - Disclosure - Segment Information (Segment Results From Continuing Operations) (Details) Schedule of Segment Reporting Information, by Segment [T]

Rendering		Fact Characteristics and Properties			
Reporting Entity [Axis]		Properties		Occurrences	
		Characteristic, trait or fact		Value of characteristic, trait, or fact	
		Reporting Entity		0000058492 ( <a href="http://www.sec.gov/CIK">http://www.sec.gov/CIK</a> )	
		Period [Axis]		2015-01-01 - 2015-12-31	
		Consolidation Items [Axis]		Consolidation Items [Domain]	
		Income Statement Location [Axis]		Income Statement Location [Domain]	
		Business Segments [Axis]		Segment [Domain]	
		Concept		Revenues	
		Name (From Taxonomy)		Revenues	
		Prefix (From Taxonomy)		us-gaap	
		Balance Type		Credit	
		Period Type		For Period (duration)	
		Data Type		Monetary	
		Fact Value		4418600000	
		Units		USD	
		Decimals (rounding)		-5	
Income Statement Location [Axis]		Segment Reporting Information			
Cost of goods sold		Number of Operating Segments			
		Trade Sales		0,000 913,600,000 3,917,200,000	
		Inter-Segment Sales		0,000 954,700,000 4,418,600,000	
		Total Sales		0,000 954,700,000 4,418,600,000	
		Income (Loss) from Continuing Operations before Interest Expense, Interest Income, Income Taxes, Noncontrolling Interests, Net		0,000 155,600,000 486,500,000	
Income Statement Location [Domain]		Number of Operating Segments			
		Trade Sales		0,000 913,600,000 3,917,200,000	
		Inter-Segment Sales		0,000 954,700,000 4,418,600,000	
		Total Sales		0,000 954,700,000 4,418,600,000	
		Income (Loss) from Continuing Operations before Interest Expense, Interest Income, Income Taxes, Noncontrolling Interests, Net		0,000 155,600,000 486,500,000	

## LEUCADIA NATIONAL CORP

<http://www.sec.gov/Archives/edgar/data/96223/000009622317000009/0000096223-17-000009-index.htm>

Inappropriate extension concept used to represent the line item “Cash classified as assets held for sale”. There is no way that it would be justifiable that a company would have to create an extension concept for such a high-level financial statement line item. Therefore, either (a) the extension is invalid and an existing concept exists in the US GAAP XBRL Taxonomy or, (b) a concept is missing from the US GAAP XBRL Taxonomy:

Interest	(52,119,000)	5,189,000	(2,765,000)
Distributions to noncontrolling interests	(18,544,000)	(7,277,000)	(7,797,000)
Contributions from noncontrolling interests	154,522,000	15,469,000	54,259,000
Purchase of common shares for treasury	(95,020,000)	(125,754,000)	(75,728,000)
Dividends paid			
Other			
Net cash provided by (used for) financing activities	500,906,000	(651,983,000)	917,782,000
Effect of foreign exchange rate changes on cash	(25,980,000)	(5,554,000)	(10,525,000)
Cash classified as assets held for sale	(5,206,000)	0	0
Net increase (decrease) in cash and cash equivalents	168,910,000	(638,127,000)	369,180,000
Cash and cash equivalents at January 1,	3,638,648,000	4,276,775,000	3,907,595,000
Cash and cash equivalents at December 31,	3,807,558,000	3,638,648,000	4,276,775,000

## LIVANOVA PLC

<http://www.sec.gov/Archives/edgar/data/1639691/000163969117000011/0001639691-17-000011-index.htm>

Per the US GAAP XBRL Taxonomy, the following is the relationship between revenues, cost of revenues, and gross profit:

### Gross Profit

#### Calculations

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

	Revenues	Cr
-	Cost of Revenue	Dr
	Gross Profit	Cr

Yet this filer is redefining that relationship:

Income Statement [Abstract]	2016-10-01 - 2016-12-31	2016-07-25 - 2016-10-18	2016-07-01 - 2016-09-30	2016-04-01 - 2016-06-30	2016-01-01 - 2016-12-31
<b>Income Statement [Abstract]</b>					
Net sales	310,641,000	67,521,000	295,268,000	321,047,000	1,213,925,000
Cost of sales					471,986,000
Product remediation					37,534,000
Gross profit	164,039,000	57,985,000	188,125,000	189,545,000	704,405,000
Operating					

## Lumentum Holdings Inc.

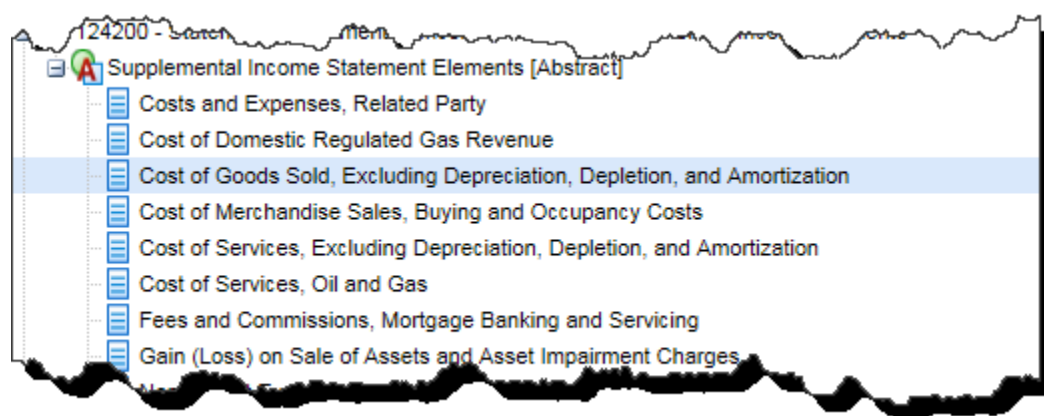
<http://www.sec.gov/Archives/edgar/data/1633978/000163397817000006/0001633978-17-000006-index.htm>

Per the US GAAP XBRL Taxonomy, the following is the relationship between revenues, cost of revenues, and gross profit:

### Gross Profit

Calculations	
<b>124000 - Statement - Statement of Income (Including Gross Margin)</b>	
-	Revenues Cr
	Cost of Revenue Dr
	Gross Profit Cr

Note these supplemental concepts:



Filer is not using an appropriate cost of revenues concept to represent this fact:

Income Statement [Abstract]	Period [Axis]			
	2016-10-02 - 2016-12-31	2016-07-03 - 2016-12-31	2015-09-27 - 2015-12-26	2015-06-28 - 2015-12-26
<b>Income Statement [Abstract]</b>	us-gaap:CostOfRevenue			
Net revenue	265,000,000	523,100,000	218,300,000	430,900,000
Cost of sales	176,300,000	351,000,000	148,500,000	292,500,000
Amortization of acquired technologies	1,700,000	3,400,000	1,700,000	3,400,000
Gross profit	87,000,000	168,700,000	68,100,000	135,000,000
<b>Operating expenses:</b>				
Research and development	38,700,000	75,600,000	35,000,000	69,400,000



## Marathon Petroleum Corp

<http://www.sec.gov/Archives/edgar/data/1510295/000151029517000017/0001510295-17-000017-index.htm>

### Revenues and other income:

There is no way that having to create an extension concept for such a high-level line item can be justifiable. One of THREE things must be true: (1) The US GAAP XBRL Taxonomy is missing this concept and the concept should be added or (2) the FASB is sending a message that this reporting style is inappropriate and that is why they have not added this concept to the US GAAP XBRL Taxonomy, or (3) an existing concept should be used to report this line item.

For more information, see the filings of EXXON, Imperial Oil LTD, and VALHI INC /DE/ who have a similar reporting style.

Rendering				
Reporting Entity [Axis]		0001510295 (http://www.sec.gov/CIK)		
		Period [Axis]		
		2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
Income Statement [Abstract]				
Income Statement [Abstract]				
Revenues and other income:				
Sales and other operating revenues (including consumer excise taxes)		63,339,000,000	72,051,000,000	97,817,000,000
Income (loss) from equity method investments		(185,000,000)	88,000,000	153,000,000
Net gain on disposal of assets		32,000,000	7,000,000	21,000,000
Other income		178,000,000	112,000,000	111,000,000
Total revenues and other income		63,364,000,000	72,258,000,000	98,102,000,000
Fact Characteristics and Properties				
Properties		Occurrences		
Characteristic, trait or fact		Value of characteristic, trait, or fact		
Reporting Entity		0001510295 (http://www.sec.gov/CIK)		
Period [Axis]		2016-01-01 - 2016-12-31		
Concept		Revenues And Other Income		
Name (From Taxonomy)		RevenuesAndOtherIncome		
Prefix (From Taxonomy)		mpc		
Balance Type		Credit		
Period Type		For Period (duration)		
Data Type		Monetary		
Fact Value		63364000000		
Units		USD		
Redeemable noncontrolling interest		41,000,000	0	0
Noncontrolling interests		(2,000,000)	16,000,000	31,000,000
Net income attributable to MPC		1,174,000,000	2,852,000,000	2,524,000,000

Reporting Entity [Axis]	0001510295 (http://www.sec.gov/CIK)		
	Period [Axis]		
	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
<b>Income Statement [Abstract]</b>			
<b>Income Statement [Abstract]</b>			
<b>Revenues and other income:</b>			
Sales and other operating revenues (including consumer excise taxes)	63,339,000,000	72,051,000,000	97,817,000,000
Income (loss) from equity method investments	(185,000,000)	88,000,000	153,000,000
Net gain on disposal of assets	32,000,000	7,000,000	21,000,000
Other income	178,000,000	112,000,000	111,000,000
Total revenues and other income	63,364,000,000	72,258,000,000	98,102,000,000
<b>Costs and expenses:</b>			
Cost of revenues (excludes items below)	49,170,000,000	55,583,000,000	83,770,000,000
Purchases from related parties	509,000,000	308,000,000	505,000,000
Inventory market valuation adjustment	(370,000,000)	370,000,000	0
Consumer excise taxes	7,506,000,000	7,692,000,000	6,685,000,000
Impairment expense	130,000,000	us-gaap:CostsAndExpenses	0
Depreciation and amortization	2,001,000,000	1,502,000,000	1,326,000,000
Selling, general and administrative expenses	1,605,000,000	us-gaap:OperatingIncomeLoss	0
Other taxes	155,000,000	0	0
Total costs and expenses	60,986,000,000	67,566,000,000	94,051,000,000
Income from operations	2,378,000,000	4,692,000,000	4,051,000,000
Net interest and other financial income (costs)	(550,000,000)	us-gaap:InterestAndDebtExpense	0
Income before income taxes	1,822,000,000	4,374,000,000	3,835,000,000
Provision for income taxes	609,000,000	1,506,000,000	1,280,000,000
Net income	1,213,000,000	2,868,000,000	2,555,000,000

## MOHEGAN TRIBAL GAMING AUTHORITY

<http://www.sec.gov/Archives/edgar/data/1005276/000100527617000004/0001005276-17-000004-index.htm>

Odd representation of the statement of comprehensive income. These three concepts are explicitly reported but do not reconcile:

Statement of Comprehensive Income (Loss) [Line Items]	Period [Axis]	
	2016-10-01 - 2016-12-31	
	Fact	
	Value	Origin
<b>Comprehensive Income (Loss) [Roll Up]</b>		
Net Income (Loss) Attributable to Parent	(51,622,000)	fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss[-51,622,000]]
Other Comprehensive Income (Loss)	(18,310,000)	fac:OtherComprehensiveIncomeLoss[us-gaap:OtherComprehensiveIncomeLossNetOfTax[-18,310,000]]
Comprehensive Income (Loss)	(60,519,000)	fac:ComprehensiveIncomeLoss[-60,519,000] = fac:ComprehensiveIncomeLossAttributableToParent[us-gaap:ComprehensiveIncomeNetOfTax[-60,519,000]]
<b>Validation Results [Hierarchy]</b>		
IS10	9,413,000	fac:ComprehensiveIncomeLoss[-60,519,000] = (fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss[-51,622,000]] + fac:OtherComprehensiveIncomeLoss[us-gaap:OtherComprehensiveIncomeLossNetOfTax[-18,310,000]])

This needs further investigation, but something is wrong.

## MOLSON COORS BREWING CO

<http://www.sec.gov/Archives/edgar/data/24545/000002454517000005/0000024545-17-000005-index.htm>

There is no conceivable way that having an extension concept for such a high-level financial statement line item is appropriate. Either this extension concept is wrong or the US GAAP XBRL Taxonomy is missing a concept:

Statement [Line Items]	2016-10-01 - 2016-12-31	2016-07-01 - 2016-09-30	2016-04-01 - 2016-06-30	2016-01-01 - 2016-12-31	2016-01-01 - 2016-12-31
Sales	2,901,900,000	1,337,700,000	1,407,000,000	6,597,400,000	
Excise taxes	(607,900,000)	(390,100,000)	(420,800,000)	(1,712,400,000)	
Net sales	2,294,000,000	947,600,000	986,200,000	4,885,000,000	
Cost of goods sold	(1,485,600,000)	(541,300,000)	(562,200,000)	(3,003,100,000)	
Gross profit	808,400,000	406,300,000	424,000,000	1,881,900,000	
Marketing, general and administrative expenses					
Special items, net				2,523,900,000	
Equity Income Loss in Equity Method Investment				500,900,000	
Operating income (loss)				3,309,400,000	
Other income					

tap:SalesRevenueGoodsNetExcludingExciseAndSalesTaxes

<http://www.sec.gov/Archives/edgar/data/1552000/000155200017000012/0001552000-17-000012-index.htm>

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

- Income Statement [Abstract]
  - Statement [Table]
    - Scenario [Axis]
      - Statement [Line Items]
        - Net Income (Loss) Available to Common Stockholders, Basic [Abstract]
          - Net Income (Loss) Attributable to Parent [Abstract]
            - Net Income (Loss), Including Portion Attributable to Noncontrolling Interest [Abstract]
              - Income (Loss) from Continuing Operations, Net of Tax, Including Portion Attributable to Noncontrolling Interest [Abstract]
                - Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest [Abstract]
                  - Income (Loss) from Continuing Operations before Equity Method Investment [Abstract]
                    - Operating Income (Loss) [Abstract]
                      - Gross Profit [Abstract]
                        - Revenues [Abstract]
                          - Revenue, Net [Abstract]
                            - Financial Services Revenue [Abstract]
                              - Revenues, Total
                          - Cost of Revenue [Abstract]
                            - Gross Profit, Total
                          - Operating Expenses [Abstract]
                            - Other Operating Income
                          - Operating Income (Loss), Total
                        - Nonoperating Income (Expense) [Abstract]
                          - Interest and Debt Expense [Abstract]
                            - Income (Loss) from Continuing Operations before Equity Method Investment

us-gaap:Revenues

us-gaap:OtherOperatingIncome

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| Statement [Line Items]  | 2016-12-31                                   |  |   |                           |
|---|--|--|---|---------------------------|
|   | Partner Type [Axis]                          |  |   |                           |
|   | Limited Partners<br>Common Units<br>[Member] | Limited Partners<br>Subordinated<br>Units [Member] | Partner Type of Partners' Capital Account, Name<br>[Domain] |                           |
|   | Related Party<br>[Axis]                      | Related Party<br>[Axis]                            | Related Party [Axis]  |                           |
|   | Related Party<br>[Domain]                    | MPC [Member]                                       | MPC [Member]  | Related Party [Domain]    |
| <b>Revenues and other income:</b>                                     |  |  |   |                           |
| Service revenue   |  |  |   | 958,000,000               |
| Service revenue - related parties                                     | us-gaap:OtherOperatingIncome                 |  | 603,000,000   | 603,000,000               |
| Operating Leases, Income Statement, Lease Revenue                     |  |  |   | 298,000,000               |
| Operating Lease, Income Statement, Lease Revenue, Related Parties     |  |  | 114,000,000   | 114,000,000               |
| Product sales   |  |  |   | 572,000,000               |
| Product sales - related parties                                       |  |  | 11,000,000 <sup>1</sup>                                     | 11,000,000                |
| Gain (Loss) on Disposition of Assets for Financial Service Operations |  |  |   | 1,000,000                 |
| Income (Loss) from Equity Method Investments                          |  |  |   | (74,000,000) <sup>2</sup> |
| Other income  |  |  |   | 6,000,000                 |
| Other income - related parties  |  |  | 60,000,000  | 101,000,000               |
| Total revenues and other income                                       |  |  |   | 2,590,000,000             |
| <b>Costs and expenses:</b>  |  |  |   |                           |
| Cost of revenues (excludes items below)                               | us-gaap:Revenues                             |  |   | 354,000,000               |
| Purchased product costs   |  |  |   | 448,000,000               |
| Cost of Rental Sales and Occupancy Costs                              |  |  |   | 53,000,000                |
| Purchases - related parties   |  |  |   | 316,000,000               |
| Depreciation and amortization   |  |  |   | 546,000,000               |
| Goodwill and Intangible Asset Impairment                              |  |  |   | 130,000,000               |
| General and administrative expenses                                   |  |  |   | 193,000,000               |
| Other taxes   | us-gaap:IncomeLossFromContinuingOperations   |  |   | 43,000,000                |
| Total costs and expenses  |  |  |   | 2,083,000,000             |
| Income from operations  |  |  |   | 507,000,000               |

Further, note that the line item “Total revenues and other income” does NOT use an extension concept like Imperial Oil, Marathon Oil, Exxon, and VALHI.

Finally, used the concept “us-gaap:IncomeLossFromContinuingOperations” which is an AFTER TAX concept to represent the BEFORE TAX line item “Income from operations”:

| Report Element Properties    |  | X |
|------------------------------|--|---|
| Report Standard Label        | Income (Loss) from Continuing Operations, Net of Tax, Attributable to Parent             |   |
| Base Taxonomy Standard Label | Income (Loss) from Continuing Operations, Net of Tax, Attributable to Parent             |   |
| Documentation                | Amount after tax of income (loss) from continuing operations attributable to the parent. |   |
| Report Element Class         | Concept  |   |
| Prefix (From Taxonomy)       | us-gaap  |   |
| Balance Type                 | Credit   |   |
| Period Type                  | For Period (duration)  |   |
| Data Type                    | Monetary (xbrli:monetaryItemType )   |   |
| Name                         | us-gaap:IncomeLossFromContinuingOperations   |   |
| ID                           | us-gaap_IncomeLossFromContinuingOperations   |   |

## NABORS INDUSTRIES LTD

<http://www.sec.gov/Archives/edgar/data/1163739/000155837017001099/0001558370-17-001099-index.htm>

Inappropriate extension concept for the line item “Total revenues and other income”: There is no way that having to create an extension concept for such a high-level line item can be justifiable. One of THREE things must be true: (1) The US GAAP XBRL Taxonomy is missing this concept and the concept should be added or (2) the FASB is sending a message that this reporting style is inappropriate and that is why they have not added this concept to the US GAAP XBRL Taxonomy, or (3) an existing concept should be used to report this line item.

|  |  |                         |                         |
|--|--|-------------------------|-------------------------|
| Reporting Entity [Axis]                          | 0001163739 ( <a href="http://www.sec.gov/CIK">http://www.sec.gov/CIK</a> ) |                         |                         |
|  | Period [Axis]  |                         |                         |
|  | 2016-01-01 - 2016-12-31  | 2015-01-01 - 2015-12-31 | 2014-01-01 - 2014-12-31 |
| CONSOLIDATED STATEMENTS OF INCOME (LOSS)         |  |                         |                         |
| CONSOLIDATED STATEMENTS OF INCOME (LOSS)         |  |                         |                         |
| Revenues and other income                        |  |                         |                         |
| Operating revenues                               | 2,227,839,000  | 3,864,437,000           | 6,804,197,000           |
| Earnings (losses) from unconsolidated affiliates | (221,914,000)  | (75,081,000)            | (6,301,000)             |
| Investment income (loss)                         | 1,183,000  | 2,308,000               | 11,831,000              |
| Total revenues and other income                  | 2,007,108,000  | 3,791,664,000           | 6,809,727,000           |
| Fact Characteristics and Properties              |  |                         |                         |
| Properties                                       |  | Occurrences             |                         |
| Characteristic, trait or fact                    | Value of characteristic, trait, or fact                                    |                         |                         |
| Reporting Entity                                 | 0001163739 ( <a href="http://www.sec.gov/CIK">http://www.sec.gov/CIK</a> ) |                         |                         |
| Period [Axis]                                    | 2016-01-01 - 2016-12-31  |                         |                         |
| Concept  | Revenues and Other Income.   |                         |                         |
| Name (From Taxonomy)                             | RevenuesAndOtherIncome   |                         |                         |
| Prefix (From Taxonomy)                           | nbr  |                         |                         |
| Balance Type                                     | Credit   |                         |                         |
| Period Type                                      | For Period (duration)  |                         |                         |
| Data Type  | Monetary   |                         |                         |
| Fact Value                                       | 2007108000   |                         |                         |
| Units  | USD  |                         |                         |



## NCR CORP

<http://www.sec.gov/Archives/edgar/data/70866/000007086617000013/0000070866-17-000013-index.htm>

These three facts related to net cash flows from operating activities were all explicitly reported, but do not reconcile to one another:

| 2016-12-31   |  |
|--|--|
| Fact   |  |
| Cash Flow Statement [Line Items]                         | Value      Origin  |
| <b>Net Cash Flow [Roll Up]</b>                           |  |
| <b>Net Cash Flow from Operating Activities [Roll Up]</b> |  |
| Net Cash Flow from Operating Activities, Continuing      | 894,000,000<br>fac:NetCashFlowFromOperatingActivitiesContinuing[us-gaap:NetCashProvidedByUsedInOperatingActivitiesContinuingOperations[894,000,000]]   |
| Net Cash Flow from Operating Activities, Discontinued    | (39,000,000)<br>fac:NetCashFlowFromOperatingActivitiesDiscontinued[us-gaap:CashProvidedByUsedInOperatingActivitiesDiscontinuedOperations[-39,000,000]] |
| <b>Net Cash Flow from Operating Activities</b>           | <b>894,000,000</b><br>fac:NetCashFlowFromOperatingActivities[us-gaap:NetCashProvidedByUsedInOperatingActivities[894,000,000]]                          |

The problem is the use of this concept “us-gaap:NetCashProvidedByUsedInOperatingActivities” in this disclosure which contradicts/conflicts with what is being reported on the cash flow statement:

ure - Condensed Consolidating Supplemental Guarantor Information Cash Flows (Details) Statement [Table]

Rendering

nOpera

|  |                                     |                         |                            |                                  |                 |
|--|-------------------------------------|-------------------------|----------------------------|----------------------------------|-----------------|
| Reporting Entity [Axis]  | 0000070866 (http://www.sec.gov/CIK) |                         |                            |                                  |                 |
| Scenario [Axis]  | Scenario, Unspecified [Domain]      |                         |                            |                                  |                 |
|  | 2016-01-01 - 2016-12-31             |                         |                            |                                  |                 |
|  | Consolidation Items [Axis]          |                         |                            |                                  |                 |
|  | Consolidation Items [Domain]        |                         |                            |                                  |                 |
|  | Legal Entity [Axis]                 |                         |                            |                                  |                 |
|  | Legal Entity [Domain]               |                         |                            |                                  |                 |
| Statement [Line Items]   | Entity [Domain]                     | Parent Company [Member] | Guarantor Subsidiary [...] | Non-Guarantor Subsidiaries [...] | Entity [Domain] |
| Net cash provided by (used in) operating activities                                  | (3,000,000)                         | 272,000,000             | (160,000,000)              | 785,000,000                      | 894,000,000     |
| Expenditures for property, plant and equipment                                       | 0                                   | (31,000,000)            | 0                          | (42,000,000)                     | (73,000,000)    |
| Proceeds from Sale of property, plant, and equipment                                 | 0                                   | 0                       | 0                          | 0                                | 0               |
| Additions to capitalized software  | 0                                   | 0                       | 0                          | 0                                | 0               |
| Business acquisitions, net   | 0                                   | 0                       | 0                          | 0                                | 0               |
| Proceeds from (payment of) of intercompany receivables                               | 0                                   | 0                       | 0                          | 0                                | 0               |
| Proceeds from divestiture  | 0                                   | 0                       | 0                          | 0                                | 0               |
| Investments in equity affiliates   | 0                                   | 0                       | 0                          | 0                                | 0               |
| Changes in restricted cash   | 0                                   | 0                       | 0                          | 0                                | 0               |
| Other investing activities, net  | 0                                   | 0                       | 0                          | 0                                | 0               |
| Net cash used in investing activities  | 0                                   | 0                       | 0                          | 0                                | 0               |
| Short term borrowings, net   | 0                                   | 0                       | 0                          | 0                                | 0               |
| Payments on term credit facilities   | 0                                   | 0                       | 0                          | 0                                | 0               |
| Borrowings on term credit facilities   | 0                                   | 0                       | 0                          | 0                                | 0               |
| Payments on revolving credit facilities  | 0                                   | 0                       | 0                          | 0                                | 0               |
| Borrowings on revolving credit facilities  | 0                                   | 0                       | 0                          | 0                                | 0               |
| Debt issuance costs  | 0                                   | 0                       | 0                          | 0                                | 0               |
| Tax withholding payments on behalf of employees                                      | 0                                   | 0                       | 0                          | 0                                | 0               |
| Proceeds from employee stock plans   | 0                                   | 0                       | 0                          | 0                                | 0               |
| Other financing activities   | 0                                   | 0                       | 0                          | 0                                | 0               |
| Dividend distribution to consolidated subsidiaries                                   | 0                                   | 0                       | 0                          | 0                                | 0               |
| Payments for Repurchase of Common Stock  | 0                                   | 0                       | 0                          | 0                                | 0               |
| Series A convertible preferred stock issuance, net of issuance costs of \$26 million | 0                                   | 0                       | 0                          | 0                                | 0               |

Fact Characteristics and Properties

| Properties                    | Occurrences   |
|-------------------------------|---|
| Characteristic, trait or fact | Value of characteristic, trait, or fact             |
| Reporting Entity              | 0000070866 (http://www.sec.gov/CIK)                 |
| Period [Axis]                 | 2016-01-01 - 2016-12-31                             |
| Consolidation Items [Axis]    | Consolidation Items [Domain]                        |
| Legal Entity [Axis]           | Entity [Domain]                                     |
| Scenario [Axis]               | Scenario, Unspecified [Domain]                      |
| Concept                       | Net Cash Provided by (Used in) Operating Activities |
| Name (From Taxonomy)          | NetCashProvidedByUsedInOperatingActivities          |
| Prefix (From Taxonomy)        | us-gaap   |
| Balance Type                  |   |
| Period Type                   | For Period (duration)                               |
| Data Type                     | Monetary  |
| Fact Value                    | 894000000   |
| Units                         | USD   |

# NEWELL BRANDS INC

<http://www.sec.gov/Archives/edgar/data/814453/000081445317000027/0000814453-17-000027-index.htm>

The net income (loss) (total, parent, noncontrolling interest) facts do not reconcile:

| Net Income (Loss) Breakdown [Line Items]                  | Period [Axis]           |   |
|---|-------------------------|---|
|   | 2016-01-01 - 2016-12-31 |   |
|   | Value                   | Fact  |
| <b>Net Income (Loss) [Roll Up]</b>                        |                         |   |
| Net Income (Loss) Attributable to Parent                  | 527,800,000             | fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss[527,800,000]]   |
| Net Income (Loss) Attributable to Noncontrolling Interest | 2,000,000               | fac:NetIncomeLossAttributableToNoncontrollingInterest[us-gaap:IncomeLossFromContinuingOperationsAttributableToNoncontrollingEntity[2,000,000]]  |
| Net Income (Loss)   | 527,800,000             | fac:NetIncomeLoss[527,800,000] = fac:IncomeLossFromContinuingOperationsAfterTax[us-gaap:IncomeLossFromContinuingOperations[528,500,000]] + fac:IncomeLossFromDiscontinuedOperationsNetOfTax[us-gaap:IncomeLossFromDiscontinuedOperationsNetOfTaxAttributableToReportingEntity[-700,000]] + fac:ExtraordinaryItemsOfIncomeExpenseNetOfTax[0] |
| <b>Validation Results [Hierarchy]</b>                     |                         |   |
| IS7   | (2,000,000)             | fac:NetIncomeLoss[527,800,000] = (fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss[527,800,000]] + fac:NetIncomeLossAttributableToNoncontrollingInterest[us-gaap:IncomeLossFromContinuingOperationsAttributableToNoncontrollingEntity[2,000,000]])   |

Noncontrolling interest not reported on income statement, contradicted here in this disclosure:

| Basis Of Presentation And Significant Accounting Policies (Narrative) (Details) |                               |                   |   | Basis of Presentation and Significant Accounting Policies (Details)                           |             |
|---|-------------------------------|-------------------|---|---|-------------|
| Properties  |                               |                   |   | Occurrences   |             |
| Characteristic, trait or fact   |                               |                   |   | Value of characteristic, trait, or fact   |             |
| Reporting Entity  |                               |                   |   | 0000814453 (http://www.sec.gov/CIK)   |             |
| Period [Axis]   |                               |                   |   | 2016-01-01 - 2016-12-31   |             |
| Award Type [Axis]   |                               |                   |   | Award Type [Domain]   |             |
| Property Plant and Equipment [Axis]   |                               |                   |   | Property Plant and Equipment [Domain]   |             |
| Legal Entity [Axis]   |                               |                   |   | Entity [Domain]   |             |
| Range [Axis]  |                               |                   |   | Range [Domain]  |             |
| Balance Sheet Location [Axis]   |                               |                   |   | Balance Sheet Location [Domain]   |             |
| Concept   |                               |                   |   | Income (Loss) from Continuing Operations, Net of Tax, Attributable to Noncontrolling Interest |             |
| Name (From Taxonomy)  |                               |                   |   | IncomeLossFromContinuingOperationsAttributableToNoncontrollingEntity                          |             |
| Prefix (From Taxonomy)  |                               |                   |   | us-gaap   |             |
| Balance Type  |                               |                   |   | Debit   |             |
| Period Type   |                               |                   |   | For Period (duration)   |             |
| Data Type   |                               |                   |   | Monetary  |             |
| Fact Value  |                               |                   |   | 2000000   |             |
| axis]   | Balance Sheet Location [Axis] | Award Type [Axis] | Statement [Line Items]  |   |             |
|   |                               |                   | Other Assets  |   |             |
|   |                               |                   | Commitments and Contingencies   |   |             |
|   |                               |                   | Share-based Compensation  |   |             |
|   |                               |                   | Debt Instrument, Unamortized Debt Issuance Costs  |   |             |
|   |                               |                   | Investment Owned, Percentage  |   |             |
|   |                               |                   | Revenue from Related Parties  |   |             |
|   |                               |                   | Income (Loss) from Continuing Operations, Net of Tax, Attributable to Noncontrolling Interest |   | 2,000,000   |
|   |                               |                   | Customer related programs   | 1,144,300,000   | 659,300,000 |

## NEWFIELD EXPLORATION CO /DE/

<http://www.sec.gov/Archives/edgar/data/912750/000091275017000003/0000912750-17-000003-index.htm>

Inappropriate application of XBRL dimensions on income statement:

| Statement [Line Items]                                       | Period [Axis]                        |                                     |                                      |                                     |                                      |                                     |
|--|--------------------------------------|-------------------------------------|--------------------------------------|-------------------------------------|--------------------------------------|-------------------------------------|
|  | 2016-01-01 -<br>2016-12-31           |                                     | 2015-01-01 -<br>2015-12-31           |                                     | 2014-01-01 -<br>2014-12-31           |                                     |
|  | Operating Activities [Axis]          |                                     | Operating Activities [Axis]          |                                     | Operating Activities [Axis]          |                                     |
|  | Continuing<br>Operations<br>[Member] | Operating<br>Activities<br>[Domain] | Continuing<br>Operations<br>[Member] | Operating<br>Activities<br>[Domain] | Continuing<br>Operations<br>[Member] | Operating<br>Activities<br>[Domain] |
| Oil, gas and NGL revenues                                    | 1,472,000,000                        |                                     | 1,557,000,000                        |                                     | 2,288,000,000                        |                                     |
| <b>Operating expenses:</b>                                   |                                      |                                     |                                      |                                     |                                      |                                     |
| Lease operating  | 244,000,000                          |                                     | 285,000,000                          |                                     | 311,000,000                          |                                     |
| Transportation and processing                                | 272,000,000                          |                                     | 212,000,000                          |                                     | 174,000,000                          |                                     |
| Production and other taxes                                   | 42,000,000                           |                                     | 46,000,000                           |                                     | 111,000,000                          |                                     |
| Depreciation, depletion and amortization                     | 572,000,000                          | 572,000,000                         | 917,000,000                          | 917,000,000                         | 870,000,000                          | 903,000,000                         |
| General and administrative                                   | 213,000,000                          |                                     | 244,000,000                          |                                     | 222,000,000                          |                                     |
| Ceiling test and other impairments                           | 1,028,000,000                        | 1,028,000,000                       | 4,904,000,000                        | 4,904,000,000                       | 0                                    | 0                                   |
| Other  | 20,000,000                           |                                     | 10,000,000                           |                                     | 25,000,000                           |                                     |
| Total operating expenses                                     | 2,391,000,000                        |                                     | 6,618,000,000                        |                                     | 1,713,000,000                        |                                     |
| Income (loss) from operations                                | (919,000,000)                        |                                     | (5,061,000,000)                      |                                     | 575,000,000                          |                                     |
| <b>Other income (expenses):</b>                              |                                      |                                     |                                      |                                     |                                      |                                     |
| Interest expense   |                                      | (154,000,000)                       |                                      | (164,000,000)                       |                                      | (200,000,000)                       |
| Capitalized interest   |                                      | 51,000,000                          |                                      | 33,000,000                          |                                      | 53,000,000                          |
| Commodity derivative income (expense)                        |                                      | (191,000,000)                       |                                      | 259,000,000                         |                                      | 610,000,000                         |
| Other, net   |                                      | 5,000,000                           |                                      | (14,000,000)                        |                                      | (6,000,000)                         |
| Total other income (expense)                                 |                                      | (289,000,000)                       |                                      | 114,000,000                         |                                      | 457,000,000                         |
| Income (loss) from continuing operations before income taxes |                                      | (1,208,000,000)                     |                                      | (4,947,000,000)                     |                                      | 1,032,000,000                       |
| <b>Income tax provision (benefit):</b>                       |                                      |                                     |                                      |                                     |                                      |                                     |
| Current  |                                      | 9,000,000                           |                                      | 17,000,000                          |                                      | 5,000,000                           |
| Deferred   |                                      | 13,000,000                          |                                      | (1,602,000,000)                     |                                      | 377,000,000                         |
| Total income tax provision (benefit)                         |                                      | 22,000,000                          |                                      | (1,585,000,000)                     |                                      | 382,000,000                         |
| Income (loss) from continuing operations                     |                                      | (1,230,000,000)                     |                                      | (3,362,000,000)                     |                                      | 650,000,000                         |
| Income (loss) from discontinued operations, net of tax       |                                      | 0                                   |                                      | 0                                   |                                      | 250,000,000                         |
| Net income (loss)  |                                      | (1,230,000,000)                     |                                      | (3,362,000,000)                     |                                      | 900,000,000                         |