

**XBRL Project Spreadsheet**

by Constantine A. Proestakes 10/26/09

<b>Step 1:</b>		<b>Step 2:</b>	<b>Step 3:</b>	<b>Step 4: (See Appendix of Definitions)</b>
<b>Hewlett-Packard</b>	\$ in millions	XBRL Element:	Codification Reference (or other reference if no acceptable reference is found):	Element Definition:
Cash and Cash Equivalents	13,521	<us-gaap:CashAndCashEquivalentsAtCarryingValue>	<a href="http://asc.fasb.org/glossarysection&amp;trid=2122436%26analyticsAssetName=subtopic_page_section%26nav_type=subtopic_page">http://asc.fasb.org/glossarysection&amp;trid=2122436%26analyticsAssetName=subtopic_page_section%26nav_type=subtopic_page</a>	See 1A-D
Short Term Investments	66	<us-gaap:ShortTermInvestments>	<a href="http://www.xbrl.us/taxonomies/Pages/FASBcodification_2009.aspx">www.xbrl.us/taxonomies/Pages/FASBcodification_2009.aspx</a>	See 2A
Accounts Receivable	14,735	<us-gaap:AccountsReceivableNetCurrent>	<a href="http://asc.fasb.org/section&amp;trid=2196799&amp;search_marker=searchresult&amp;query=Receivables+Classified+as+Current+Assets">http://asc.fasb.org/section&amp;trid=2196799&amp;search_marker=searchresult&amp;query=Receivables+Classified+as+Current+Assets</a>	See 4A-B
Inventory	5,850	<us-gaap:InventoryNet>	<a href="http://asc.fasb.org/glossarysection&amp;trid=2127010%26analyticsAssetName=subtopic_page_section%26nav_type=subtopic_page">http://asc.fasb.org/glossarysection&amp;trid=2127010%26analyticsAssetName=subtopic_page_section%26nav_type=subtopic_page</a>	See 3A-C
Property, Plant and Equipment	11,194	<us-gaap:PropertyPlantAndEquipmentNet>	<a href="http://asc.fasb.org/section&amp;trid=2155826%26analyticsAssetName=subtopic_page_section%26nav_type=subtopic_page">http://asc.fasb.org/section&amp;trid=2155826%26analyticsAssetName=subtopic_page_section%26nav_type=subtopic_page</a>	See 5A-B
<b>Dell</b>				
Cash and Cash Equivalents	11,699	<us-gaap:CashAndCashEquivalentsAtCarryingValue>	<a href="http://asc.fasb.org/glossarysection&amp;trid=2122436%26analyticsAssetName=subtopic_page_section%26nav_type=subtopic_page">http://asc.fasb.org/glossarysection&amp;trid=2122436%26analyticsAssetName=subtopic_page_section%26nav_type=subtopic_page</a>	See 1A-D
Short Term Investments	299	<us-gaap:ShortTermInvestments>	<a href="http://www.xbrl.us/taxonomies/Pages/FASBcodification_2009.aspx">www.xbrl.us/taxonomies/Pages/FASBcodification_2009.aspx</a>	See 2A
Accounts Receivable	5,403	<us-gaap:AccountsReceivableNetCurrent>	<a href="http://asc.fasb.org/section&amp;trid=2196799&amp;search_marker=searchresult&amp;query=Receivables+Classified+as+Current+Assets">http://asc.fasb.org/section&amp;trid=2196799&amp;search_marker=searchresult&amp;query=Receivables+Classified+as+Current+Assets</a>	See 4A-B
Inventories, net	2,252	<us-gaap:InventoryNet>	<a href="http://asc.fasb.org/glossarysection&amp;trid=2127010%26analyticsAssetName=subtopic_page_section%26nav_type=subtopic_page">http://asc.fasb.org/glossarysection&amp;trid=2127010%26analyticsAssetName=subtopic_page_section%26nav_type=subtopic_page</a>	See 3A-C
Property, Plant and Equipment, net	2,117	<dell:PropertyPlantAndEquipmentAndCapitalizedSoftwareNet>	Modification of <us-gaap:PropertyPlantAndEquipmentNet> definition provided on www.xbrl.us	See 5C
<b>Apple</b>				
Cash and Cash Equivalents	5,605	<us-gaap:CashAndCashEquivalentsAtCarryingValue>	<a href="http://asc.fasb.org/glossarysection&amp;trid=2122436%26analyticsAssetName=subtopic_page_section%26nav_type=subtopic_page">http://asc.fasb.org/glossarysection&amp;trid=2122436%26analyticsAssetName=subtopic_page_section%26nav_type=subtopic_page</a>	See 1A-D
Short Term Marketable Securities	18,617	<us-gaap:AvailableForSaleSecuritiesCurrent>	<a href="http://asc.fasb.org/glossarysection&amp;trid=2196938%26analyticsAssetName=subtopic_page_section%26nav_type=subtopic_page">http://asc.fasb.org/glossarysection&amp;trid=2196938%26analyticsAssetName=subtopic_page_section%26nav_type=subtopic_page</a>	See 2B-C
Accounts Receivable, less allowance	2,686	<us-gaap:AccountsReceivableNetCurrent>	<a href="http://asc.fasb.org/section&amp;trid=2196799&amp;search_marker=searchresult&amp;query=Receivables+Classified+as+Current+Assets">http://asc.fasb.org/section&amp;trid=2196799&amp;search_marker=searchresult&amp;query=Receivables+Classified+as+Current+Assets</a>	See 4A-B
Inventories	380	<us-gaap:InventoryNet>	<a href="http://asc.fasb.org/glossarysection&amp;trid=2127010%26analyticsAssetName=subtopic_page_section%26nav_type=subtopic_page">http://asc.fasb.org/glossarysection&amp;trid=2127010%26analyticsAssetName=subtopic_page_section%26nav_type=subtopic_page</a>	See 3A-C
Property, Plant and Equipment, net	2,653	<aapl:PropertyPlantAndEquipmentAndCapitalizedSoftwareNet>	Modification of <us-gaap:PropertyPlantAndEquipmentNet> definition provided on www.xbrl.us	See 5C
<b>JCPenney Company Inc.</b>				
Cash and cash equivalents	2,312	<us-gaap:CashAndCashEquivalentsAtCarryingValue>	<a href="http://asc.fasb.org/glossarysection&amp;trid=2122436%26analyticsAssetName=subtopic_page_section%26nav_type=subtopic_page">http://asc.fasb.org/glossarysection&amp;trid=2122436%26analyticsAssetName=subtopic_page_section%26nav_type=subtopic_page</a>	See 1A-D
Merchandise inventory, net of LIFO reserve	3,258	<us-gaap:InventoryNet>	<a href="http://asc.fasb.org/glossarysection&amp;trid=2127010%26analyticsAssetName=subtopic_page_section%26nav_type=subtopic_page">http://asc.fasb.org/glossarysection&amp;trid=2127010%26analyticsAssetName=subtopic_page_section%26nav_type=subtopic_page</a>	See 3A-C
Property and equipment, net	5,368	<us-gaap:PropertyPlantAndEquipmentNet>	<a href="http://asc.fasb.org/section&amp;trid=2155826%26analyticsAssetName=subtopic_page_section%26nav_type=subtopic_page">http://asc.fasb.org/section&amp;trid=2155826%26analyticsAssetName=subtopic_page_section%26nav_type=subtopic_page</a>	See 5A-B
<b>Kohl's Corporation</b>				
Cash	221	<us-gaap:Cash>	<a href="http://asc.fasb.org/glossarysection&amp;trid=2122436%26analyticsAssetName=subtopic_page_section%26nav_type=subtopic_page">http://asc.fasb.org/glossarysection&amp;trid=2122436%26analyticsAssetName=subtopic_page_section%26nav_type=subtopic_page</a>	See 1A i. and 1C
Short-term Investments	1,133	<us-gaap:AvailableForSaleSecuritiesCurrent>	<a href="http://asc.fasb.org/glossarysection&amp;trid=2196938%26analyticsAssetName=subtopic_page_section%26nav_type=subtopic_page">http://asc.fasb.org/glossarysection&amp;trid=2196938%26analyticsAssetName=subtopic_page_section%26nav_type=subtopic_page</a>	See 2B-C
Merchandise inventories	2,724	<us-gaap:InventoryNet>	<a href="http://asc.fasb.org/glossarysection&amp;trid=2127010%26analyticsAssetName=subtopic_page_section%26nav_type=subtopic_page">http://asc.fasb.org/glossarysection&amp;trid=2127010%26analyticsAssetName=subtopic_page_section%26nav_type=subtopic_page</a>	See 3A-C
Property and equipment, net	7,142	<us-gaap:PropertyPlantAndEquipmentNet>	<a href="http://asc.fasb.org/section&amp;trid=2155826%26analyticsAssetName=subtopic_page_section%26nav_type=subtopic_page">http://asc.fasb.org/section&amp;trid=2155826%26analyticsAssetName=subtopic_page_section%26nav_type=subtopic_page</a>	See 5A-B
<b>Macy's Inc.</b>				
Cash and cash equivalents	515	<us-gaap:CashAndCashEquivalentsAtCarryingValue>	<a href="http://asc.fasb.org/glossarysection&amp;trid=2122436%26analyticsAssetName=subtopic_page_section%26nav_type=subtopic_page">http://asc.fasb.org/glossarysection&amp;trid=2122436%26analyticsAssetName=subtopic_page_section%26nav_type=subtopic_page</a>	See 1A-D
Receivables	401	<us-gaap:ReceivablesNetCurrent>	<a href="http://asc.fasb.org/section&amp;trid=2196799&amp;search_marker=searchresult&amp;query=Receivables+Classified+as+Current+Assets">http://asc.fasb.org/section&amp;trid=2196799&amp;search_marker=searchresult&amp;query=Receivables+Classified+as+Current+Assets</a>	See 4A-B
Merchandise Inventories	4,634	<us-gaap:InventoryFinishedGoods>	<a href="http://asc.fasb.org/glossarysection&amp;trid=2127010%26analyticsAssetName=subtopic_page_section%26nav_type=subtopic_page">http://asc.fasb.org/glossarysection&amp;trid=2127010%26analyticsAssetName=subtopic_page_section%26nav_type=subtopic_page</a>	See 3B-C
Property and Equipment, Net	10,046	<us-gaap:PropertyPlantAndEquipmentNet>	<a href="http://asc.fasb.org/section&amp;trid=2155826%26analyticsAssetName=subtopic_page_section%26nav_type=subtopic_page">http://asc.fasb.org/section&amp;trid=2155826%26analyticsAssetName=subtopic_page_section%26nav_type=subtopic_page</a>	See 5A-B