



EDGAR – Graphics in HTML EDGAR Filings

Merrill Corporation has many years of experience in producing high-quality HTML. We focus on the quality of graphics for both printed and electronic documents. Below are some guidelines to help produce the best results efficiently. For questions, please contact your local Merrill Sales Representative or Project Manager.

Process

1. You provide us with high-quality source graphics. See guidelines below with preferred sources.
2. We create Web-ready graphics using an automatic single-source process. One source produces both print-ready (high resolution) and Web-ready (low resolution) graphics. We balance high-quality graphics with reasonable transmission and download time.
3. You review an HTML electronic proof.
4. We file your SEC document with graphics included.
5. Your investors see an impressive representation of your company on-line.

Definitions

Standard Graphics. These graphics are processed on our single-source system. When graphics are provided to us for use in your typeset (printed) documents, we use an automatic conversion process that converts the graphics from EPS (for print) to JPG (for Web).

Examples: logos, photographs, signatures and graphs.

Non-Standard Graphics. These graphics are NOT processed on our system, but are client or vendor (Graphics Designer) supplied. Our graphics team is able to successfully incorporate non-standard graphics with documents on our system for EDGAR filing and printing.

Examples of Non-Standard Graphics: Artwork for registration covers, color inserts, and 10-K wraps.

SEC Rules

- The only graphic that is required in an HTML filing by the SEC, is the proxy performance graph. Merrill includes all standard graphics in HTML filings.
- Any graphic that is represented elsewhere (for example, in a printed version) and not included in the HTML filing must be narratively described.
- ALL graphics should add value to the document content, enhancing readability and clarity.

Technical Standards

Web-ready graphics at Merrill are created using the following technical standards:

- Resolution is 72 dpi (dots per inch).
- Image contains 256 colors.
- We attempt to make the HTML graphic the same size as the original file (1:1). For example, if you provide us a 3X3 original for print, it will be nearly the same size in the HTML filing.



Guidelines

Starting with good original graphic sources will result in good HTML graphics. The same high-quality graphics we receive for printing are ideally what we need for the HTML EDGAR filing. Here are some guidelines:

1. Provide an electronic source file from any of the preferred sources listed below:

Preferred Formats	Preferred Applications
Portable Document Format (PDF)	QuarkXPress
Encapsulated PostScript (EPS)	PhotoShop
Tag Image File Format (TIFF)	Illustrator

2. Provide us with the original source. Second generation graphics may produce inferior results on the Web.
3. Providing us with JPG or GIF may produce inferior results if we need to manipulate the graphic. We can accept these formats; however, the preferred sources listed above provide the best results.
4. If the original electronic source file is not available, provide us with good, clean paper copies for scanning. Paper should be free from specks, blotches, etc. Scanning creates another generation of graphics that can result in inferior quality. For best-scanned quality, the original paper copy must be delivered to us and will therefore take longer to process.
5. All provided graphics should be very close to the desired size. Once graphics are received, resizing (larger or smaller) can lessen quality.
6. There may be differences between the browser viewer and your printer output. Desktop printers are not configured to produce the same high quality as an electronic graphic viewed on-line.
7. The number of graphics in a document proportionately influences the transmission time to the SEC as well as the download time for investors. Both may be longer.