

XBRL US Schedule of Investments Taxonomy 2008

Technical Guide

Version 1.0

November 30, 2008

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1 Goals

The purpose of this document is to detail the XBRL US Schedule of Investments Taxonomy. This document extends the XBRL US GAAP Taxonomies v1.0 Technical Guide [TECH] and highlights where the XBRL US Schedule of Investments Taxonomy diverges from the XBRL US GAAP Taxonomies v1.0. The intended audience of this document is a technical user familiar with XBRL, other specifications and modules of XBRL, XML Schema, and the XBRL US GAAP Taxonomies v1.0 Architecture [ARCH].

2 Files

The logical model of the XBRL US Schedule of Investments Taxonomy follows that of the XBRL US GAAP Taxonomies v1.0. The XBRL US Schedule of Investments Taxonomy contains five disclosures and one document view. In the XBRL US GAAP Taxonomies v1.0, there is a schema for the US GAAP concepts (concepts in the disclosures) with related label and reference linkbase. Each disclosure has an entry point and related calculation, presentation and definition linkbases. Document views in the XBRL US GAAP Taxonomies are serialized with their own schema file containing concepts with related label, reference, calculation, presentation, and definition linkbases.

The XBRL US Schedule of Investments Taxonomy does not separate the concepts and linkbases for the disclosure and document views. The XBRL US Schedule of Investments Taxonomy uses the “Non-GAAP” taxonomies’ model of the XBRL US GAAP Taxonomies v1.0.

The XBRL US Schedule of Investments Taxonomy files are all rooted here:

<http://taxonomies.xbrl.us/soi/2008/>

The date (2008-11-30) in the file names below indicate the release date.

| Entry Point File | Element & Role Declarations | Standard Labels | Calculation, Definition, & Presentation Linkbases | Documentation Label & Reference Linkbases |
|-------------------------|--|------------------------|--|--|
| soi-2008-11-30.xsd | Yes | No | No | No |
| soi-std-2008-11-30.xsd | Yes | Yes | No | No |
| soi-ent-2008-11-30.xsd | Yes | Yes | Yes | No |
| soi-all-2008-11-30.xsd | Yes | Yes | Yes | Yes |

The following ten files constitute the XBRL US Schedule of Investments Taxonomy (in the zip file <http://taxonomies.xbrl.us/soi/2008/documents/XBRLUSSOITaxonomies-2008-11-30.zip>):

| # | File | File Type | Contents |
|----------|------------------------|------------------|-------------------------------------|
| 1 | soi-2008-11-30.xsd | Schema | Element, Type and Role Declarations |
| 2 | soi-std-2008-11-30.xsd | Schema | Entry Point |
| 3 | soi-ent-2008-11-30.xsd | Schema | Entry Point |
| 4 | soi-all-2008-11-30.xsd | Schema | Entry Point |
| 5 | soi-ca-2008-11-30.xml | Calculation | Calculation Relationships |
| 6 | soi-def-2008-11-30.xml | Definition | Dimensional Relationships |
| 7 | soi-doc-2008-11-30.xml | Label | Standard Labels |
| 8 | soi-lab-2008-11-30.xml | Label | Documentation Labels |
| 9 | soi-pre-2008-11-30.xml | Presentation | Presentation Relationships |
| 10 | soi-ref-2008-11-30.xml | Reference | References |

Only the schema file soi-2008-11-30.xsd is absolutely required to be in the DTS of a schedule of investments instance document.

3 Discoverable Taxonomy Sets

The DTS of the soi-CCYY-MM-DD.xsd entry point contains two XBRL US GAAP Taxonomies v1.0 file:

| # | URI | Description |
|---|---|---------------------------|
| 1 | http://xbrl.us/us-gaap/1.0/elts/us-types-2008-03-31.xsd | US GAAP Type Declarations |
| 2 | http://xbrl.us/us-gaap/1.0/elts/us-roles-2008-03-31.xsd | US GAAP Role Declarations |

The DTS of soi-2008-11-30.xsd also includes the base XBRL 2.1 schemas (four files), XBRL Dimensions 1.0 schemas (two files) and the 2006 FRTA reference part declarations (one file), all at <http://www.xbrl.org>.

The total of all schemas and linkbases in the largest DTS is about 995 kilobytes (for the Schedule of Investments files) plus the size of the US GAAP files.

4 File Naming Conventions

The file naming convention used for the XBRL US Schedule of Investments Taxonomy follows a bit more closely to the EDGAR file naming convention, as shown in Figure 1:

Figure 1. Linkbase Naming Abbreviations

| | |
|---------------------|---|
| -cal-2008-11-30.xml | calculation |
| -def-2008-11-30.xml | definition |
| -doc-2008-11-30.xml | documentation (contains labels having role "documentation") |
| -lab-2008-11-30.xml | labels (contains labels having standard role "label") |
| -pre-2008-11-30.xml | presentation |
| -ref-2008-11-30.xml | reference |

5 The Base Schema soi-2008-11-30.xsd

The namespace will change according to the version of the taxonomy. No elements will be deleted.

| Recommended Prefix | Namespace |
|--------------------|---|
| soi | http://xbrl.us/soi/2008-11-30 |

The base schema declares nine roles for the presentation, calculation and definition relationships.

| | |
|-------------------|---|
| ID | Investment |
| URI | http://xbrl.us/us-gaap/role/document/Investment |
| Definition | 995470 - Document – Investment |
| Used On | Calculation, Definition, Presentation |
| ID | ScheduleOfInvestmentsInvestmentHoldings |
| URI | http://xbrl.us/us-gaap/role/disclosure/ScheduleOfInvestmentsInvestmentHoldings |
| Definition | 993500 - Disclosure - Schedule of Investments, Investment Holdings |
| Used On | Calculation, Definition, Presentation |
| ID | ScheduleOfInvestmentsOtherThanSecuritiesInvestmentHoldings |
| URI | http://xbrl.us/us-gaap/role/disclosure/ScheduleOfInvestmentsOtherThanSecuritiesInvestmentHoldings |
| Definition | 993510 - Disclosure - Schedule of Investments, Other than Securities Investment Holdings |
| Used On | Calculation, Definition, Presentation |
| ID | ScheduleOfInvestmentsSummaryOfInvestmentHoldings |
| URI | http://xbrl.us/us-gaap/role/disclosure/ScheduleOfInvestmentsSummaryOfInvestmentHoldings |
| Definition | 993520 - Disclosure - Schedule of Investments, Summary of Investment Holdings |
| Used On | Calculation, Definition, Presentation |
| ID | ScheduleOfInvestmentsFederalTaxNote |
| URI | http://xbrl.us/us-gaap/role/disclosure/ScheduleOfInvestmentsFederalTaxNote |
| Definition | 993530 - Disclosure - Schedule of Investments, Federal Income Tax Note |
| Used On | Calculation, Definition, Presentation |
| ID | ScheduleOfInvestmentsInvestmentsSoldNotYetPurchased |
| URI | http://xbrl.us/us-gaap/role/disclosure/ScheduleOfInvestmentsInvestmentsSoldNotYetPurchased |
| Definition | 993540 - Disclosure - Schedule of Investments, Investments Sold Not yet Purchased |
| Used On | Calculation, Definition, Presentation |

| | |
|-------------------|--|
| ID | ScheduleOfInvestmentsInvestmentsSoldNotYetPurchasedFormSH |
| URI | http://xbrl.us/us-gaap/role/disclosure/ScheduleOfInvestmentsInvestmentsSoldNotYetPurchasedFormSH |
| Definition | 993550 - Disclosure - Schedule of Investments, Investments Sold Not yet Purchased, Form SH |
| Used On | Calculation, Definition, Presentation |
| ID | ScheduleOfInvestmentsOpenOptionContractsWritten |
| URI | http://xbrl.us/us-gaap/role/disclosure/ScheduleOfInvestmentsOpenOptionContractsWritten |
| Definition | 993560 - Disclosure - Schedule of Investments, Open Option Contracts Written |
| Used On | Calculation, Definition, Presentation |
| ID | ScheduleOfInvestmentsInvestmentsInAndAdvancesToAffiliates |
| URI | http://xbrl.us/us-gaap/role/disclosure/ScheduleOfInvestmentsInvestmentsInAndAdvancesToAffiliates |
| Definition | 993570 - Disclosure - Schedule of Investments, Investments In and Advances to Affiliates |
| Used On | Calculation, Definition, Presentation |

The base schema declares four enumerated item types:

| Type | Enumerations |
|--|---|
| foreignCurrencyContractTransactionItemType | Buy Sell |
| investmentPledgedItemType | Investment Pledged Entire Investment Pledged Partial Investment Pledged |
| investmentOnLoanForShortSalesItemType | Investment on Loan Entire Investment on Loan Partial Investment on Loan |
| restrictedInvestmentItemType | Restricted Investment Restricted Investment Exempt from Registration Restricted Investment Not Exempt from Registration |

The base schema declares 193 non-abstract concepts, and 50 abstract concepts for a total of 243.

6 Future Releases

This version of the XBRL US Schedule of Investments Taxonomy will be incorporated into the next release of the XBRL US GAAP Taxonomies. At that time it will be serialized according to the US GAAP model. This will include:

- Serializing the Schedule of Investments types with the US GAAP types
- Serializing the Schedule of investments roles with the US GAAP roles
- Serializing the disclosure concepts with the US GAAP concepts
- Serializing each disclosure view with its own schema and related linkbases for calculation, definition and presentation
- Serializing schedule entry points for Schedule of Investments (for all disclosure roles except Form SH)
- Serializing schedule entry points for Form SH
- Serializing the investment document view concepts in a separate schema with related linkbases for calculation, definition, presentation, labels and references
- Serializing entry points for the investment document view.

7 References (non-normative)

- [ARCH] XBRL US GAAP Taxonomies v1.0 Architecture
<http://usgaap.xbrl.us/>
- [TECH] XBRL US GAAP Taxonomies v1.0 Technical Guide
<http://usgaap.xbrl.us/>
- [SX] The Code of Federal Regulations (CFR)
Title 17: Commodity and Securities Exchanges
PART 210—FORM AND CONTENT OF AND REQUIREMENTS FOR FINANCIAL STATEMENTS, SECURITIES ACT OF 1933, SECURITIES EXCHANGE ACT OF 1934, PUBLIC UTILITY HOLDING COMPANY ACT OF 1935, INVESTMENT COMPANY ACT OF 1940, INVESTMENT ADVISERS ACT OF 1940, AND ENERGY POLICY AND CONSERVATION ACT OF 1975
<http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?c=ecfr&rgn=div5&view=text&node=17:2.0.1.1.8&idno=17>
- [XBRL] Phillip Engel, Walter Hamscher, Geoff Shuetrim, David vun Kannon, Hugh Wallis.
Extensible Business Reporting Language (XBRL) 2.1 Recommendation with corrected errata to 2008-07-02
<http://www.xbrl.org/SpecRecommendations/>
- [XDT] Ignacio Hernández-Ros, Hugh Wallis
XBRL Dimensions 1.0, RECOMMENDATION dated 2006-09-18
<http://www.xbrl.org/SpecRecommendations>