RR Technical Users Guide
RRT-005 Revision 007
6 May 2007

1. Goals

The goal of this document is to illustrate through detailed examples how the RR taxonomy should be used in the construction of an XBRL instance. The intended audience of this document is a technical user familiar with XBRL. This guide is not dependent on any particular XBRL enabled tool; that explains why it is not an "end user" guide, which would necessarily be highly dependent on the tool.

2. Overview

The architecture of the Risk/Return (RR) Taxonomy, as described in RRT-004, defines not only the patterns of XBRL usage that are coded into the taxonomy itself, but also patterns that need to be enforced by producing and consuming software. Important summary points are:

1. Every registrant MUST define at least one dimensional taxonomy that extends the taxonomy. This **Registrant Extension** MUST define names of, and relationships among, their various series and class identifiers. It records (for example) the fact that the registrant with CIK 0000728728 has two fund series S000004242 S00004243 each of which has an A and I class shares. The registrant MAY also use it to define further groupings such as "all A class shares" or "all Fixed Income funds". Some names for the most common groupings have already been provided in the RR taxonomy itself.

2. Every prospectus (technically, an instance of some registrant's extension taxonomy) MUST have a **Scope Section** to define the relationship between the date of the filing itself, the anticipated effective date, and the specific set of classes and series (and other groupings) that are described in the prospectus. The Scope section resembles a table, but is not meant to be displayed to an end-user as such.

3. The rest of the prospectus is arranged into a nested structure that strongly resembles the outline prescribed by the SEC N-1A form and its instructions, while allowing some of the most common variations seen in various fund samples. While each table of required data (the Expenses table, or the Bar Chart, for example) has its own set of detailed tags, all other text in the document is a **Topic Paragraph**. A topic paragraph (or footnote) consists of (obviously) a block of text, along with zero or more "topic tags" that indicate to XBRL-enabled software what topics are dealt with in that paragraph. "There is a Risk of Losing Money" and "The Strategy is Money Market" are examples of pre-defined topics, but any number of paragraphs of text in the prospectus MAY deal with these topics and therefore MAY be tagged as such.

4. The taxonomy, by itself, defines only the topics specifically required by Form N-1A. All other topics have been separated into optional **Topic Taxonomies** that MAY be used at the registrant's option. A registrant MAY also define their own topic tags in their own extension taxonomy.

Most if not all of the technical details and XBRL syntax used to achieve these effects would, of course, be hidden from end users.

3. Namespaces

The following namespace prefix bindings are used by convention throughout this document and in published files:

```
xmlns:xs="http://www.w3.org/2001/XMLSchema"

xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"

xmlns:xbrli="http://www.xbrl.org/2003/instance"

xmlns:link="http://www.xbrl.org/2003/linkbase"

xmlns:xlink="http://www.w3.org/1999/xlink"

xmlns:ref="http://www.xbrl.org/2004/ref"

xmlns:xbrldt="http://xbrl.org/2005/xbrldt"

xmlns:xbrldi="http://xbrl.org/2006/xbrldi"

xmlns:iso4217="http://www.xbrl.org/2003/iso4217"

xmlns:ici-rr="http://ici.org/rr/2006"
```

The fictitious 'Arctangent', 'Bounty' and 'Crispy' fund families used for illustration use these namespaces:

```
xmlns:a="http://arctangent.com/rr/2006"

xmlns:b="http://bounty.com/rr/2006"

xmlns:c="http://crispy.com/rr/2006"
```

For any element appearing *without* a namespace in this document, the namespace with prefix `ici-rr` should be assumed.

4. Roles

In XML Linking Language (XLink) and therefore in XBRL, a "role" is used to group together related arcs (relationships). This taxonomy defines the following roles:

Role	ID	Name
http://ici.org/dim/2006/role/n1a	N1A	N-1A Primary Dimension
http://ici.org/dim/2006/role/scope	Scope	Scope Section
http://ici.org/dim/2006/role/hc/class	ClassHC	Class Hypercube
http://ici.org/dim/2006/role/class	Class	Class Dimension

Role N1A is used for the Prospectus and Topic Taxonomies, and must be used by a Registrant Extension that defines new topics.

Role `ClassHC` is used only to define "domain-member" relationships that parallel the presentation hierarchy. A "hypercube" in the taxonomy is simpler than a general XBRL hypercube, since it merely enforces the constraint that any fact in an instance MUST be associated with the set of classes and series to which it pertains.

Role `Class` MUST NOT be used anywhere except a Registrant Extension. It identifies the relationships among series and classes.

The default role (`http://www.xbrl.org/2003/link/role`) provided by XBRL itself is not, and SHOULD NOT be, used for any definition, calculation or presentation link.

5. Registrant Extensions

The figure below illustrates a fragment of the information represented in a registrant extension.

The Prefix indicates whether the element is defined in the main taxonomy (`ici-rr`) or in the Arctangent fund extension (`a`).

The Element name is either:

1. a Class identifier (e.g. C000003181) or a Series identifier (e.g. S00001180) compliant with SEC regulations, or

2. an element name chosen by the registrant to indicate their own grouping or classification (`Equity`, `ClassA_Shares`).

The Label is a "human readable" name. For classes, it SHOULD be a ticker symbol but MAY be any meaningful name.

Prefix	Label	Element
ici-rr	⊟ Registrant	Registrant_item
ici-rr	⊟ Equity Funds	EquityFunds
a	⊟ International Equity Fund	S000001180
a	AIEIX	C000003178
a	AMIEX	C000003179
a	AMINX	C000003180
a	AIUCX	C000003181
a	AIURX	C000003183
a	⊟ Large Cap Equity Fund	S000001179
a	ACFIX	C000003172
a	ACQAX	C000003173
a	ARCEX	C000003174
a	ACQCX	C000003175
a	ACFRX	C000003177
a	⊞ Large Cap Growth Fund	S000001189
a	⊞ Large Cap Value Fund	S000001188
a	⊟ Asset Allocation Funds	AssetAllocation
a	⊟ Aggressive Allocation Fund	S000001170
a	ARAIX	C000003128
a	ARAAX	C000003129
a	ARABX	C000003130
a	ARACX	C000003131
a	⊞ Balanced Allocation Fund	S000001201
a	⊞ Conservative Allocation Fund	S000001181
a	⊞ Class A Shares	ClassA_Shares

The specific XBRL constructs used to achieve the hierarchical arrangement and the binding of human-readable names to the underlying representation are detailed below.

5.1 Reusability of the Registrant Extension

A registrant extension (consisting of the schema, label and definition link files) MAY be used by any number of filings. Defining a particular series or class identifier in an extension does not imply that every instance refers to it; most will only deal with a subset. Assuming that the set of funds, series and classes is relatively stable, a registrant could conceivably file hundreds of 485BPOS instances all using exactly the same registrant extension.

On a cautionary note, the speed at some XBRL enabled tools render output very slowly in the presence of many unused context elements, so there is also an argument for tailoring registrant extensions to each individual filing by using only the subset of series and classes used in that filing.

5.2 Base schema

A registrant extension MUST import the base schema that defines the `ici-rr` namespace.

```
<xsd:import namespace="http://ici.org/rr/2006" schemaLocation="ici-rr.xsd"/>
```

5.3 Series definition

A series identifier MUST have type `SeriesType` and be a member of the substitution group of `SeriesHead`. For example:

```
<xsd:element name="S000001180" id="a_S000001180" type="ici-rr:SeriesType"
substitutionGroup="ici-rr:SeriesHead" abstract="true" nillable="true"
xbrli:periodType="instant"/>
```

5.4 Class definition

A class identifier MUST have type `ClassType` and MUST be a member of the substitution group of `ClassHead`. For example:

```
<xsd:element name="C000003260" id="a_C000003260" type="ici-rr:ClassType"
substitutionGroup="ici-rr:ClassHead" abstract="true" nillable="true"
xbrli:periodType="instant"/>
```

5.5 Class and series grouping definitions

All other groupings MUST have type `DomainType` and MUST be a member of the substitution group of `DomainHead`. For example:

```
<xsd:element name="AssetAllocation" id="a_AssetAllocation"
type="ici-rr:DomainType" substitutionGroup="ici-rr:DomainHead"
abstract="true" nillable="true" xbrli:periodType="instant"/>
```

5.6 Linkbase references

The taxonomy will normally have just two linkbases, a label linkbase and a definition linkbase. To comply with EDGAR filing requirements the file names must end in `_lab.xml` and `_def.xml`, respectively. For example:

```
<link:linkbaseRef
xlink:type="simple" xlink:href="a_def.xml"
xlink:role="http://www.xbrl.org/2003/role/definitionLinkbaseRef"
xlink:arcrole="http://www.w3.org/1999/xlink/properties/linkbase"/>

<link:linkbaseRef
xlink:type="simple" xlink:href="a_lab.xml"
xlink:role="http://www.xbrl.org/2003/role/labelLinkbaseRef"
xlink:arcrole="http://www.w3.org/1999/xlink/properties/linkbase"/>
```

5.7 Labels

The labels of each element must be defined in the default XBRL role (`http://www.xbrl.org/2003/role/link`). For example:

```
<link:labelLink xlink:type="extended"
xlink:role="http://www.xbrl.org/2003/role/link">
<link:loc xlink:type="locator" xlink:href="a.xsd#a_S000001201"
xlink:label="S000001201"/>
<link:labelArc xlink:type="arc"
xlink:arcrole="http://www.xbrl.org/2003/arcrole/concept-label"
xlink:from="S000001201" xlink:to="label_S000001201" use="optional"
priority="1" order="1.0"/>
<link:label xlink:type="resource" xlink:label="label_S000001201"
xlink:role="http://www.xbrl.org/2003/role/label"
xml:lang="en">Balanced Allocation Fund</link:label>
</link:labelLink>
```

5.8 Definition links

The XBRL Dimensions 1.0 specification defines how inclusion relationships that form hierarchies MUST be represented. In the case of the taxonomy, the element `Registrant_item` is the root of the network of `domain-member` relationships. All `domain-member` arcs used to define these relationships must be grouped together under the Class role (`http://ici.org/dim/2006/role/class`).

The example below shows, among other arcs, an arc from `Registrant_item` to `EquityFunds` (a pre-defined grouping), an arc from `Equity` to series `S000001179` (signifying that series to be part of the pre-defined Equity group), and an arc from `Registrant_item` to "Asset Allocation Funds" (a registrant-defined grouping).

Element	arcrole	order
D Definition Link		
⊞ ◇ http://ici.org/dim/2006/role/hc/class		
⊟ ◇ http://ici.org/dim/2006/role/class		
⊟ 🔴 ici-rr:Registrant_item		
⊞ 🔵 ici-rr:MoneyMarketFunds	domain-member (*)	8.53970...
⊟ 🔵 ici-rr:EquityFunds	domain-member (*)	0.00170...
⊞ 🔵 International Equity Fund	domain-member (*)	1
⊞ 🔵 Large Cap Core Equity Fund	domain-member (*)	2
⊞ 🔵 Large Cap Growth Fund	domain-member (*)	3
⊞ 🔵 Large Cap Value Fund	domain-member (*)	4
⊞ 🔵 Mid Cap Value Fund	domain-member (*)	5
⊞ 🔵 Mid Cap Growth Fund	domain-member (*)	6
⊞ 🔵 ici-rr:FixedIncomeFunds	domain-member (*)	0.00256...
⊞ 🔵 ici-rr:IndexFunds	domain-member (*)	0.00341...
⊞ 🔵 ici-rr:MixedFunds	domain-member (*)	0.00426...
🔵 ici-rr:FundsOfFunds	domain-member (*)	0.00512...
⊞ 🔵 Asset Allocation Funds	domain-member (*)	2
⊞ 🔵 Class A Shares	domain-member (*)	7
XLink Role: 2		

```
<link:roleRef roleURI="http://ici.org/dim/2006/role/class"
xlink:type="simple" xlink:href="../../2006/ici-rr.xsd#Class"/>

<link:arcroleRef
```

```
arcroleURI="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:type="simple"
xlink:href="http://www.xbrl.org/2005/xbrldt-2005.xsd#domain-member"/>

<link:definitionLink xlink:type="extended"
xlink:role="http://ici.org/dim/2006/role/class">
    <link:loc xlink:type="locator"
        xlink:href="ici-rr.xsd#ici-rr_Registrant_item"
        xlink:label="Registrant_item"/>
    <link:loc xlink:type="locator"
        xlink:href="../../2006/ici-rr.xsd#ici-rr_EquityFunds"
        xlink:label="EquityFunds"/>
    <link:loc xlink:type="locator" xlink:href="a.xsd#a_S000001179"
        xlink:label="S000001179"/>
    <link:loc xlink:type="locator" xlink:href="a.xsd#AssetAllocationFunds"
        xlink:label="AssetAllocationFunds"/>
    <link:definitionArc xlink:type="arc"
        xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
        xlink:from="Registrant_item" xlink:to="AssetAllocationFunds"
        order="1.0"/>
    <link:definitionArc xlink:type="arc"
        xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
        xlink:from="EquityFunds" xlink:to="S000001179" use="optional"
        order="2.0"/>
</link:definitionLink>
```

5.9 Abstract items

For every tuple element within the Prospectus taxonomy, there is a corresponding item with the same name and the suffix `_item`. Each of these additional items is abstract, is a text item, and is linked into the definition linkbase but not into presentation, nor calculation. They are present only because the XBRL Dimensions 1.0 specification does not provide a way to include tuple elements in a dimensional hierarchy. Including these abstract elements with suffix `_item` allows XBRL enabled software that is "dimensionally aware" to better validate, and in some cases to display, instances of the prospectus taxonomy.

6. Prospectus Instances

The instance represents information covered by the prospectus, which is to say, there is one way to represent every fact that might appear within it. Some of these are direct consequences of XBRL itself, others are specific to this taxonomy.

6.1 Schema Reference (element)

Every instance MUST have at least one schema reference, ideally to the registrant extension. For example:

```
<link:schemaRef xlink:type="simple" xlink:href="a.xsd"/>
```

Additional references, such as to the XBRL schemas, to the taxonomy or to topic taxonomies, MAY appear.

6.2 Units

Every instance MUST have a unit declaration for any units of measure used in the prospectus. By convention, these include at least `ratio` (for anything expressed as a percentage change or rate of return) and `usd` (for dollars).

```
<unit id="ratio"><measure>pure</measure></unit>
<unit id="usd"><measure>iso4217:USD</measure></unit>
```

Other units that would typically appear in an XBRL financial report, such as shares or dollars per share, MAY but do not normally occur in a risk-return summary.

6.3 Contexts

Every context in an instance MUST follow these rules:

1. The segment element MUST have exactly one explicit dimensional reference to an element in the Registrant Dimension.

2. The period MUST be an "instant" with the date corresponding to the *anticipated effective date* of the prospectus.

3. The identifier MUST be the CIK number of the registrant.

For example, here are two contexts, the first referring to the registrant as a whole, and the other only to a particular series:

```
<context id="C778202_Registrant_item">
 <entity>
  <identifier scheme="http://www.sec.gov/CIK">0000778202</identifier>
  <segment>
   <xbrldi:explicitMember dimension="ici-rr:RegistrantDimension"
   >ici-rr:Registrant_item</xbrldi:explicitMember>
  </segment>
 </entity>
 <period>
  <instant>2006-10-01</instant>
 </period>
</context>

<context id="C778202_S000001179">
 <entity>
  <identifier scheme="http://www.sec.gov/CIK">0000778202</identifier>
  <segment>
   <xbrldi:explicitMember dimension="ici-rr:RegistrantDimension"
   >a:S000001179</xbrldi:explicitMember>
  </segment>
 </entity>
 <period>
  <instant>2006-10-01</instant>
 </period>
</context>
```

Only one context is absolutely required for a prospectus, the one representing the entire registrant. Of course, normally there will be many others.

6.4 Prospectus (element)

The main element is the `Prospectus` element. The parts of the prospectus are as follows.

Repetitions	Element name	Purpose
0 or more	RiskReturn	Item 2 of Form N-1A.
0 or more	Expenses	Item 3 of Form N-1A.
0 or more	ObjectiveOrStrategyOrRiskSection	Additional material that often appears before Item 4 of Form N-1A.
Exactly 1	Scope	Purpose

Some possible arrangements of prospectus material therefore include:

Example	Appearance of elements
A prospectus for a family of four funds with different risk and return information, but sharing common expenses.	``` <Prospectus> <RiskReturn> … </RiskReturn> <RiskReturn> … </RiskReturn> <RiskReturn> … </RiskReturn> <RiskReturn> … </RiskReturn> <Expenses> … </Expenses> <Scope> … </Scope> </Prospectus> ```
An amendment dealing only with expenses, yet covering several fund series and classes.	``` <Prospectus> <Expenses> … </Expenses> <Scope> … </Scope> </Prospectus> ```
A prospectus for just one series, but containing an additional section entitled "Additional Risk Information".	``` <Prospectus> <RiskReturn> … </RiskReturn> <Expenses> … </Expenses> <ObjectiveOrStrategyOrRiskSection> … </ObjectiveOrStrategyOrRiskSection> <Scope> … </Scope> </Prospectus> ```

6.5 Scope (element)

The purpose of the Scope element is to ensure that the details of each context are associated with human-readable names in a way that is readily accessible within the instance itself and therefore more accessible to software applications.

Repetitions	Element name	Purpose
0 or more	ContextNames	For every XBRL context, provide all the human readable names to which it relates.
0 or 1	FilingDate	Indicates when the prospectus was filed (as distinct from its effective date). The format is ISO 8601, for example, 2006-12-31.
Exactly 1	AnticipatedEffectiveDate	Indicate the date that the prospectus would be effective, assuming it is not rejected or superseded. The anticipated effective date is the one used in all of the context elements.
0 or 1	Disclaimer	Text provided by the instance publisher to indicate the data accuracy or limited scope of coverage in the XBRL instance and to indicate where complete or authoritative information may be obtained.

Note that all presentation links for the Scope element and its children are in a separate role from the one where the Prospectus element is. This was done because an end user (or viewer) would rarely be interested in seeing the Scope data alongside the information in the Prospectus itself. Consequently, users responsible for creating and editing instances must be aware of whether their editing tool is currently showing the Prospectus elements, the Scope elements, or both.

6.6 Context Names (element)

The purpose of the ContextNames element is to provide human readable names for every context, and to do so inside of the instance itself rather than only in the label linkbase.

#	Element name	Purpose
1	RegistrantName	The name of the registrant to which the context applies. This is required.
0 or 1	SeriesName	If the context applies to a series or class, the series name.
0 or 1	ClassName	If the context applies to a class, the class name.
0 or 1	TickerSymbol	If a ticker symbol is disclosed, the symbol.

For example:

```
<ici-rr:ContextNames>
 <ici-rr:RegistrantName contextRef="C778202_C000003208"
 >Arctangent Advantage Fund</ici-rr:RegistrantName>
 <ici-rr:SeriesName contextRef="C778202_C000003208"
 >ARCTANGENT TREASURY MONEY MARKET FUND</ici-rr:SeriesName>
 <ici-rr:ClassName contextRef="C778202_C000003208"
 >I</ici-rr:ClassName>
 <ici-rr:TickerSymbol contextRef="C778202_C000003208"
 >ATIXX</ici-rr:TickerSymbol>
</ici-rr:ContextNames>
```

Additional restrictions apply above and beyond what the XBRL schema itself imposes:

1. All items within the ContextNames element must have the same value for the contextRef attribute.

2. All contexts in the instance must have a corresponding ContextNames element.

In general, there is a correspondence between the elements in Scope and the contexts in the instance that should be maintained.

6.7 Consistency Rules

Any XBRL enabled application should, as a matter of routine, perform validation of incoming XBRL instances, and validate instances it produces. For purposes of illustration, some of the consistency rules described have been implemented in XSL style sheets which, when applied to instances or to extension taxonomy files, indicate whether any errors were encountered.

Style sheet	Applies to	Purpose
InstanceRules.xslt	Any instance	Detect whether all required contexts are present and that they are consistent with the contents of the Scope element.

The output of each sample style sheet is an XML file that can be opened with Microsoft Excel to see a sortable list of errors.

7. Sections with Tables

Throughout the main sections of the prospectus, there are various tables of required information: the bar chart (annual return), the performance table (annualized return over a number of years), and expenses. The conventions used to assemble these sections are documented in the RR Taxonomy Architecture (RRT-004); this document merely illustrates a typical section:

#	Name or Type	Purpose
0 or 1	**Heading** 	#	Name or Type	Purpose
1	Heading	Plain text, unformatted (i.e., no HTML elements).
0 or more	Mark	Footnote Mark		Text in the prospectus to introduce the section. It is often, not always, the same as in the Form instructions.
0 or more	**Introduction Paragraph** 	#	Name or Type	Purpose
1	Paragraph	Plain text of up to a paragraph; unformatted (i.e., no HTML elements), with topic tags.
0 or more	Topic	An element with no text content, only a context. Indicates what is disclosed in the paragraph. The presentation links show the topics allowed for a given paragraph.
0 or more	Subparagraph 	#	Name or Type	Purpose
1	Paragraph	Plain text
0 or more	Topic	Topics chosen from the same set as the main paragraph.		Bullets or other indented material to be formatted following and underneath the main paragraph.		Text with any number of standardized topics applied to it. Topics allow for information to be expressed in prose, but still identified with a data category or type.
0 or 1	**Table Heading** 	#	Name or Type	Purpose
1	Heading	Plain text, unformatted (i.e., no HTML elements).
0 or more	Mark	Footnote Mark		Headline for the table.
0 or 1	**Column Name** 	#	Element Name	Purpose
1	Label 	#	Name or Type	Purpose
1	Text	Plain text
0 or more	Mark	Footnote mark, such as "*" "++", "(1)", of up to 3 characters.		Allow a set of columns to be labeled with any text with footnote marks.
0 or more	Column 	#	Name or Type	Purpose
1	Text	The text value in the table.
0 or more	Mark	Footnote mark		Gives a name to the column of figures being disclosed.		Groups together a text label column name (leftmost column) and the columns of data to be displayed.

#	Name or Type				Purpose
0 or more	Table Row				Groups together the text label (leftmost column) and the columns of data to be displayed. Each individual row usually has a particular meaning, e.g. "Annualized Return", "Management Fees".

Table Row contents:

#	Element Name			Purpose
1	Label			Allow a row to be labeled with any text with footnote marks.

Label contents:

#	Name or Type	Purpose
1	Label	Plain text
0 or more	Mark	Footnote mark, such as "*" "++", "(1)", of up to 3 characters.

#	Element Name			Purpose
0 or more	Column			Gives a name to the particular figure being disclosed.

Column contents:

#	Name or Type	Purpose
1	Number	The numerical value in the table
0 or more	Mark	Footnote mark

#	Name or Type		Purpose
0 or more	Footnote		For each named row of data, provide a placeholder for a possible footnote relating to that data.

Footnote contents:

#	Name or Type	Purpose
1	Mark	The same mark that appeared in the table above this.
1	Paragraph	Plain text.
0 or more	Topic	Topics relating to the particular data points for which this is a footnote.

#	Name or Type		Purpose
0 or more	Closing Paragraph		Occasionally a prospectus contains additional information in a closing paragraph before the next section begins. This is not the same as a footnote.

Closing Paragraph contents:

#	Name or Type	Purpose
1	Paragraph	Plain text of up to a paragraph.
0 or more	Topic	An element with no text content.
0 or more	Subparagraph	Bullets or other indented material.

Subparagraph contents:

#	Name	Purpose
1	Paragraph	Plain text
0 or more	Topic	Topics chosen from the same set as the main paragraph.

An example from the Performance Table Section; the original, untagged content is as follows:

AVERAGE ANNUAL TOTAL RETURNS

(For the periods ended December 31, 2005)

CLASS A SHARES	1 Year	5 Years	Since Inception	Inception Date
Returns Before Taxes	4.92%	(0.49%)	3.58%	8/1/97
Returns After Taxes on Distributions (1)	4.53%	(0.66%)	3.20%	
Returns After Taxes on Distributions and Sale of Fund Shares (1)	13.54%	45.50%		
MSCI EAFE Index (reflects no deduction for fees, expenses or taxes) (2)	13.54%	4.55%		7/31/97

The corresponding XBRL content consists of a Heading, a short Introduction Paragraph, four Column Names, and four table Rows, each of which is a data item required in the Prospectus. The lengthy element names are a reflection of the quite granular detail that the Form N-1A requires:

```
<ici-rr:PerformanceTableSection>
    <ici-rr:PerformanceTableHeading>
        <ici-rr:Heading contextRef="C778202_S000001180"
>AVERAGE ANNUAL TOTAL RETURNS</ici-rr:Heading>
    <ici-rr:PerformanceTableHeading>
    <ici-rr:PerformanceTableNarrativeParagraph>
    <ici-rr:Paragraph contextRef="C778202_S000001180"
>(For the periods ended December 31, 2005)</ici-rr:Paragraph>
    </ici-rr:PerformanceTableNarrativeParagraph>
    <ici-rr:AverageAnnualReturnColumnName>
    <ici-rr:AverageAnnualReturnColumnName_txt contextRef="C778202_C000003179"
>CLASS A SHARES</ici-rr:AverageAnnualReturnColumnName_txt>
        <ici-rr:AverageAnnualReturnColumnName_str
contextRef="C778202_C000003179"
>1 Year</ici-rr:AverageAnnualReturnColumnName_str >
        <ici-rr:AverageAnnualReturnColumnName_str
contextRef="C778202_C000003179"
>5 Years</ici-rr:AverageAnnualReturnColumnName_str >
        <ici-rr:AverageAnnualReturnColumnName_str
contextRef="C778202_C000003179"
>Since Inception</ici-rr:AverageAnnualReturnColumnName_str >
        <ici-rr:AverageAnnualReturnColumnName_str
contextRef="C778202_C000003179"
>Inception Date</ici-rr:AverageAnnualReturnColumnName_str>
    </ici-rr:AverageAnnualReturnColumnName>
    <ici-rr:AverageAnnualReturnRow>
    <ici-rr:AverageAnnualReturnLabel>
     <ici-rr:AverageAnnualReturnLabel_lbl contextRef="C778202_C000003179"
>Returns Before Taxes</ici-rr:AverageAnnualReturnLabel_lbl>
    </ici-rr:AverageAnnualReturnLabel>
    <ici-rr:AverageAnnualReturnYear01>
     <ici-rr:AverageAnnualReturnYear01_num decimals="4"
contextRef="C778202_C000003179" unitRef="ratio"
>0.0492</ici-rr:AverageAnnualReturnYear01_num>
    </ici-rr:AverageAnnualReturnYear01>
    <ici-rr:AverageAnnualReturnYear05>
     <ici-rr:AverageAnnualReturnYear05_num decimals="4"
contextRef="C778202_C000003179" unitRef="ratio"
>-0.0049</ici-rr:AverageAnnualReturnYear05_num>
    </ici-rr:AverageAnnualReturnYear05>
    <ici-rr:AverageAnnualReturnSinceInception>
     <ici-rr:AverageAnnualReturnSinceInception_num decimals="4"
contextRef="C778202_C000003179" unitRef="ratio"
>0.0358</ici-rr:AverageAnnualReturnSinceInception_num>
    </ici-rr:AverageAnnualReturnSinceInception>
    <ici-rr:AverageAnnualReturnInceptionDate>
     <ici-rr:AverageAnnualReturnInceptionDate_date
contextRef="C778202_C000003179"
>1997-08-01</ici-rr:AverageAnnualReturnInceptionDate_date>
    </ici-rr:AverageAnnualReturnInceptionDate>
    </ici-rr:AverageAnnualReturnRow>
    <ici-rr:AverageAnnualReturnAfterTaxesOnDistributionsRow>
    <ici-rr:AverageAnnualReturnAfterTaxesOnDistributionsLabel>
     <ici-rr:AverageAnnualReturnAfterTaxesOnDistributionsLabel_lbl
contextRef="C778202_C000003179"
>Returns After Taxes on Distributions
</ici-rr:AverageAnnualReturnAfterTaxesOnDistributionsLabel_lbl>
        <ici-rr:AverageAnnualReturnAfterTaxesOnDistributionsLabel_mrk
contextRef="C778202_C000003179"
>(1)</ici-rr:AverageAnnualReturnAfterTaxesOnDistributionsLabel_mrk>
    </ici-rr:AverageAnnualReturnAfterTaxesOnDistributionsLabel>
```

```
   <ici-rr:AverageAnnualReturnAfterTaxesOnDistributionsYear01>
    <ici-rr:AverageAnnualReturnAfterTaxesOnDistributionsYear01_num
decimals="4" contextRef="C778202_C000003179" unitRef="ratio"
>0.0453</ici-rr:AverageAnnualReturnAfterTaxesOnDistributionsYear01_num>
   </ici-rr:AverageAnnualReturnAfterTaxesOnDistributionsYear01>
   <ici-rr:AverageAnnualReturnAfterTaxesOnDistributionsYear05>
    <ici-rr:AverageAnnualReturnAfterTaxesOnDistributionsYear05_num
decimals="4" contextRef="C778202_C000003179" unitRef="ratio"
>-0.0066</ici-rr:AverageAnnualReturnAfterTaxesOnDistributionsYear05_num>
   </ici-rr:AverageAnnualReturnAfterTaxesOnDistributionsYear05>
   <ici-rr:AverageAnnualReturnAfterTaxesOnDistributionsSinceInception>
    <ici-rr:AverageAnnualReturnAfterTaxesOnDistributionsSinceInception_num
decimals="4" contextRef="C778202_C000003179" unitRef="ratio"
>0.0320</ici-rr:AverageAnnualReturnAfterTaxesOnDistributionsSinceInception_n
um>
   </ici-rr:AverageAnnualReturnAfterTaxesOnDistributionsSinceInception>
   </ici-rr:AverageAnnualReturnAfterTaxesOnDistributionsRow>
   <ici-rr:AverageAnnualReturnAfterTaxesOnDistributionsAndSalesRow>
   <ici-rr:AverageAnnualReturnAfterTaxesOnDistributionsAndSalesLabel>
    <ici-rr:AverageAnnualReturnAfterTaxesOnDistributionsAndSalesLabel_lbl
contextRef="C778202_C000003179"
>Returns After Taxes on Distributions and Sale of Fund Shares
</ici-rr:AverageAnnualReturnAfterTaxesOnDistributionsAndSalesLabel_lbl>
    <ici-rr:AverageAnnualReturnAfterTaxesOnDistributionsAndSalesLabel_mrk
contextRef="C778202_C000003179"
>(1)</ici-rr:AverageAnnualReturnAfterTaxesOnDistributionsAndSalesLabel_mrk>
   </ici-rr:AverageAnnualReturnAfterTaxesOnDistributionsAndSalesLabel>
   <ici-rr:AverageAnnualReturnAfterTaxesOnDistributionsAndSalesYear01>
    <ici-rr:AverageAnnualReturnAfterTaxesOnDistributionsAndSalesYear01_num
decimals="0" contextRef="C778202_C000003179" unitRef="ratio"
>0.1354</ici-rr:AverageAnnualReturnAfterTaxesOnDistributionsAndSalesYear01_n
um>
   </ici-rr:AverageAnnualReturnAfterTaxesOnDistributionsAndSalesYear01>
   <ici-rr:AverageAnnualReturnAfterTaxesOnDistributionsAndSalesYear05>
    <ici-rr:AverageAnnualReturnAfterTaxesOnDistributionsAndSalesYear05_num
decimals="3" contextRef="C778202_C000003179" unitRef="ratio"
>0.455</ici-rr:AverageAnnualReturnAfterTaxesOnDistributionsAndSalesYear05_nu
m>
   </ici-rr:AverageAnnualReturnAfterTaxesOnDistributionsAndSalesYear05>
   </ici-rr:AverageAnnualReturnAfterTaxesOnDistributionsAndSalesRow>
   <ici-rr:MarketIndexReturnRow>
   <ici-rr:MarketIndexReturnLabel>
    <ici-rr:MarketIndexReturnLabel_lbl contextRef="C778202_C000003179"
>MSCI EAFE Index (reflects no deduction for fees, expenses or taxes)
</ici-rr:MarketIndexReturnLabel_lbl>
    <ici-rr:MarketIndexReturnLabel_mrk contextRef="C778202_C000003179"
>(2)</ici-rr:MarketIndexReturnLabel_mrk>
   </ici-rr:MarketIndexReturnLabel>
   <ici-rr:MarketIndexReturnYear01>
    <ici-rr:MarketIndexReturnYear01_num decimals="4"
contextRef="C778202_C000003179" unitRef="ratio"
>0.1354</ici-rr:MarketIndexReturnYear01_num>
   </ici-rr:MarketIndexReturnYear01>
   <ici-rr:MarketIndexReturnYear05>
    <ici-rr:MarketIndexReturnYear05_num decimals="4"
contextRef="C778202_C000003179" unitRef="ratio"
>0.0455</ici-rr:MarketIndexReturnYear05_num>
   </ici-rr:MarketIndexReturnYear05>
   <ici-rr:MarketIndexReturnInceptionDate>
    <ici-rr:MarketIndexReturnInceptionDate_date
contextRef="C778202_C000003179"
>1997-07-31</ici-rr:MarketIndexReturnInceptionDate_date>
   </ici-rr:MarketIndexReturnInceptionDate>
   </ici-rr:MarketIndexReturnRow>
  </ici-rr:PerformanceTableSection>
```

8. Topic Paragraphs and Topics

The following side-by-side example shows how sections of text relating to category, objectives and strategy are tagged *without* topic tags. This illustrates at least two points:

1. Because all of the text in this section relates only to the index fund (series S000005840), all of the context references are to that single context, and not to any individual share class, nor to the registrant (Bounty).

2. Where a prospectus is mainly text, the tags will not be nearly as dense and verbose as in sections where specific data points are being disclosed in detail.

BOUNTY INDEX FUND Indexing is an investment strategy for tracking the performance of a specified market benchmark, or "index." An index is an unmanaged group of securities whose overall performance is used as a standard to measure the investment performance of a particular market. There are many types of indexes. Some represent entire markets--such as the U.S. stock market or the U.S. bond market. Other indexes cover market segments--such as small-capitalization stocks or short-term bonds. An index fund holds all, or a representative sample, of the securities that make up its target index. Index funds attempt to mirror what the target index does, for better or worse. However, an index fund does not always perform exactly like its target index. For example, like all mutual funds, index funds have operating expenses and transaction costs. Market indexes do not and therefore will usually have a slight performance advantage over funds that track them. Index funds typically have the following characteristics: o Variety of investments. Most Bounty index funds generally invest in securities of a wide variety of companies and industries. o Relative performance consistency. Because they seek to track market benchmarks, index funds usually do not perform dramatically better or worse than their benchmarks. o Low cost. Index funds are inexpensive to run, compared with actively managed funds. They have low or no research costs and typically keep trading activity--and thus brokerage commissions and other transaction costs--to a minimum. INVESTMENT OBJECTIVE	`<ici-rr:RiskReturn>` `      <ici-rr:IntroductionHeading>` `<ici-rr:Heading   contextRef="R732826_S000005840"` `>`**`BOUNTY INDEX FUND`**` </ici-rr:Heading>` `</ici-rr:IntroductionHeading>` `      <ici-rr:IntroductionParagraph>` `        <ici-rr:Paragraph` `contextRef="R732826_S000005840"` `>`**`Indexing is an investment strategy for tracking the performance of a specified market benchmark, or "index." An index is an unmanaged group of securities whose overall performance is used as a standard to measure the investment performance of a particular market. There are many types of indexes. Some represent entire markets--such as the U.S. stock market or the U.S. bond market. Other indexes cover market segments--such as small-capitalization stocks or short-term bonds. An index fund holds all, or a representative sample, of the securities that make up its target index. Index funds attempt to mirror what the target index does, for better or worse. However, an index fund does not always perform exactly like its target index. For example, like all mutual funds, index funds have operating expenses and transaction costs. Market indexes do not and therefore will usually have a slight performance advantage over funds that track them. Index funds typically have the following characteristics:`** `</ici-rr:Paragraph>` ` <ici-rr:IntroductionSubparagraph>` ` <ici-rr:Paragraph` `contextRef="R732826_S000005840"` `>`**`Variety of investments. Most Bounty index funds generally invest in securities of a wide variety of companies and industries.`**` </ici-rr:Paragraph>` `</ici-rr:IntroductionSubparagraph>` ` <ici-rr:IntroductionSubparagraph>` ` <ici-rr:Paragraph` `contextRef="R732826_S000005840"` `>`**`Relative performance consistency. Because they seek to track market benchmarks, index funds usually do not perform dramatically better or worse than their benchmarks.`**` </ici-rr:Paragraph>` ` </ici-rr:IntroductionSubparagraph>` ` <ici-rr:IntroductionSubparagraph>` ` <ici-rr:Paragraph` `contextRef="R732826_S000005840"` `>`**`Low cost. Index funds are inexpensive to run, compared with actively managed funds. They have low or no research costs and typically keep trading activity--and thus brokerage commissions and other transaction costs--to a minimum.`** `</ici-rr:Paragraph>` ` </ici-rr:IntroductionSubparagraph>` ` </ici-rr:IntroductionParagraph>`  ` <ici-rr:ObjectiveSection>` ` <ici-rr:ObjectiveHeading> <ici-rr:Heading`

With 60% of its assets, the Fund seeks to track the investment performance of a benchmark index that measures the investment return of the overall U.S. stock market. With 40% of its assets, the Fund seeks to track the investment performance of a broad, market-weighted bond index.	```\ncontextRef="R732826_S000005840"\n>INVESTMENT OBJECTIVE </ici-rr:Heading>\n</ici-rr:ObjectiveHeading>\n <ici-rr:ObjectiveNarrativeParagraph>\n <ici-rr:Paragraph\ncontextRef="R732826_S000005840"\n>With 60% of its assets, the Fund seeks to track the investment performance of a benchmark index that measures the investment return of the overall U.S. stock market. With 40% of its assets, the Fund seeks to track the investment performance of a broad, market-weighted bond index. </icirr:Paragraph>\n </ici-rr:ObjectiveNarrativeParagraph>\n </ici-rr:ObjectiveSection>\n```
PRIMARY INVESTMENT STRATEGIES The Fund employs a "passive management"--or indexing--investment approach designed to track the performance of two benchmark indexes. The Fund invests by sampling its target indexes, meaning that it holds a range of securities that, in the aggregate, approximate the full indexes in terms of key characteristics. With 60% of its assets, the Fund seeks to track the investment performance of the Morgan Stanley Capital International/(R)/ (MSCI/(R)/) US Broad Market Index, which represents 99.5% or more of the total market capitalization of all the U.S. common stocks regularly traded on the New York and American Stock Exchanges and the Nasdaq over-the-counter market. The Fund typically holds the largest 1,200-1,300 stocks in the MSCI US Broad Market Index and a representative sample of the remainder of the Index. With 40% of its assets, the Fund seeks to track the investment performance of the Lehman Brothers Aggregate Bond Index, which measures a wide spectrum of public, investment-grade, taxable, fixed income securities in the United States--including government, corporate, and international dollar-denominated bonds, as well as mortgage-backed and asset-backed securities, all with maturities of more than 1 year. At least 80% of the bond portion of the Fund is invested in bonds held in the Lehman Brothers Aggregate Bond Index, and all of the Fund's bond holdings are selected through the sampling process. The bond portion of the Fund maintains a dollar-weighted average maturity consistent with that of the Index, which ranges between 5 and 10 years. For additional information on the Fund's investment strategies, see MORE ON THE FUND. PRIMARY RISKS The Fund is subject to several stock and bond market risks, any of which could	```\n <ici-rr:StrategySection>\n <ici-rr:StrategyHeading> <ici-rr:Heading\ncontextRef="R732826_S000005840"\n>PRIMARY INVESTMENT STRATEGIES </ici-rr:Heading>\n</ici-rr:StrategyHeading>\n <ici-rr:StrategyNarrativeParagraph>\n <ici-rr:Paragraph\ncontextRef="R732826_S000005840"\n>The Fund employs a "passive management"--or indexing--investment approach designed to track the performance of two benchmark indexes. The Fund invests by sampling its target indexes, meaning that it holds a range of securities that, in the aggregate, approximate the full indexes in terms of key characteristics. With 60% of its assets, the Fund seeks to track the investment performance of the Morgan Stanley Capital International/(R)/ (MSCI/(R)/) US Broad Market Index, which represents 99.5% or more of the total market capitalization of all the U.S. common stocks regularly traded on the New York and American Stock Exchanges and the Nasdaq over-the-counter market. The Fund typically holds the largest 1,200-1,300 stocks in the MSCI US Broad Market Index and a representative sample of the remainder of the Index. With 40% of its assets, the Fund seeks to track the investment performance of the Lehman Brothers Aggregate Bond Index, which measures a wide spectrum of public, investment-grade, taxable, fixed income securities in the United States--including government, corporate, and international dollar-denominated bonds, as well as mortgage-backed and asset-backed securities, all with maturities of more than 1 year. At least 80% of the bond portion of the Fund is invested in bonds held in the Lehman Brothers Aggregate Bond Index, and all of the Fund's bond holdings are selected through the sampling process. The bond portion of the Fund maintains a dollar-weighted average maturity consistent with that of the Index, which ranges between 5 and 10 years. For additional information on the Fund's investment strategies, see MORE ON THE FUND.\n</ici-rr:Paragraph>\n </ici-rr:StrategyNarrativeParagraph>\n </ici-rr:StrategySection>\n <ici-rr:RiskSection>\n <ici-rr:RiskHeading> <ici-rr:Heading\ncontextRef="R732826_S000005840"\n>PRIMARY RISKS </ici-rr:Heading>\n</ici-rr:RiskHeading>\n <ici-rr:RiskNarrativeParagraph>\n <ici-rr:Paragraph\ncontextRef="R732826_S000005840"\n>The Fund is subject to several stock and bond market risks, any of which could cause an investor to lose money. However, because stock and bond prices can move in different directions or to different degrees, the Fund's bond and\n```

cause an investor to lose money. However, because stock and bond prices can move in different directions or to different degrees, the Fund's bond and short-term investment holdings may counteract some of the volatility experienced by the Fund's stock holdings. o With 60% of its assets allocated to stocks, the Fund is subject to stock market risk, which is the chance that stock prices overall will decline. Stock markets tend to move in cycles, with periods of rising prices and periods of falling prices. o With 40% of its assets allocated to bonds, the Fund is subject to bond risks, including: interest rate risk, which is the chance that bond prices overall will decline because of rising interest rates; income risk, which is the chance that the Fund's income will decline because of falling interest rates; call risk, which is the chance that during periods of falling interest rates, issuers of callable bonds may call--or repay--securities with higher coupons or interest rates before their maturity dates (for mortgage-backed securities, this risk is known as prepayment risk); and credit risk, which is the chance that a bond issuer will fail to pay interest and principal in a timely manner, or that negative perceptions of the issuer's ability to make such payments will cause the price of that bond to decline. o The Fund is also subject to index sampling risk, which is the chance that the securities selected for the Fund will not provide investment performance matching that of the Indexes.	`short-term investment holdings may counteract some of the volatility experienced by the Fund's stock holdings. </ici-rr:Paragraph>` `<ici-rr:RiskNarrativeSubparagraph>` `<ici-rr:Paragraph contextRef="R732826_S000005840" >With 60% of its assets allocated to stocks, the Fund is subject to stock market risk, which is the chance that stock prices overall will decline. Stock markets tend to move in cycles, with periods of rising prices and periods of falling prices. </ici-rr:Paragraph>` `</ici-rr:RiskNarrativeSubparagraph>` `<ici-rr:RiskNarrativeSubparagraph>` `<ici-rr:Paragraph contextRef="R732826_S000005840" >With 40% of its assets allocated to bonds, the Fund is subject to bond risks, including: interest rate risk, which is the chance that bond prices overall will decline because of rising interest rates; income risk, which is the chance that the Fund's income will decline because of falling interest rates; call risk, which is the chance that during periods of falling interest rates, issuers of callable bonds may call--or repay--securities with higher coupons or interest rates before their maturity dates (for mortgage-backed securities, this risk is known as prepayment risk); and credit risk, which is the chance that a bond issuer will fail to pay interest and principal in a timely manner, or that negative perceptions of the issuer's ability to make such payments will cause the price of that bond to decline.</ici-rr:Paragraph>` `</ici-rr:RiskNarrativeSubparagraph>` `<ici-rr:RiskNarrativeSubparagraph>` `<ici-rr:Paragraph contextRef="R732826_S000005840" >The Fund is also subject to index sampling risk, which is the chance that the securities selected for the Fund will not provide investment performance matching that of the Indexes. </ici-rr:Paragraph>` `</ici-rr:RiskNarrativeSubparagraph>` `</ici-rr:RiskNarrativeParagraph>` `</ici-rr:RiskSection>` `</ici-rr:RiskReturn>`

To illustrate the use of topic tags, we extract the last few paragraphs from the example above and highlight one of the topic tags that are in the base R/R taxonomy. As noted earlier, the only topics in the base taxonomy are those topics specifically mentioned in the N-1A instructions; in this case, A.2.c.i.1 states "Unless the Fund is a Money Market Fund, disclose that loss of money is a risk of investing in the Fund."

The Fund is subject to several stock and bond market risks, any of which could cause an investor to lose money. However, because stock and bond prices can move in different directions or to different degrees, the Fund's bond and short-term investment holdings may counteract some of the volatility experienced by the Fund's stock holdings. o With 60% of its assets allocated to stocks, the Fund is subject to stock market risk, which is the chance that stock prices overall will decline. Stock markets tend to move in cycles, with periods of rising prices and periods of falling prices. o With 40% of its assets allocated to bonds, the Fund is subject to bond risks, including: interest rate risk, which is the chance that bond prices overall will decline because of rising interest rates; income risk, which is the chance that the Fund's income will decline because of falling interest rates; call risk, which is the chance that during periods of falling interest rates, issuers of callable bonds may call--or repay--securities with higher coupons or interest rates before their maturity dates (for mortgage-backed securities, this risk is known as prepayment risk); and credit risk, which is the chance that a bond issuer will fail to pay interest and principal in a timely manner, or that negative perceptions of the issuer's ability to make such payments will cause the price of that bond to decline. o The Fund is also subject to index sampling risk, which is the chance that the securities selected for the Fund will not provide investment performance matching that of the Indexes.	`<ici-rr:RiskNarrativeParagraph>` `<ici-rr:Paragraph contextRef="R732826_S000005840"` `>The Fund is subject to several stock and bond market risks, any of which could cause an investor to lose money. However, because stock and bond prices can move in different directions or to different degrees, the Fund's bond and short-term investment holdings may counteract some of the volatility experienced by the Fund's stock holdings. </ici-rr:Paragraph>` **`<ici-rr:RiskLoseMoney`** `xsi:nil="true" contextRef="R732826_S000005840"/>` `<ici-rr:RiskNarrativeSubparagraph>` `<ici-rr:Paragraph contextRef="R732826_S000005840"` `>With 60% of its assets allocated to stocks, the Fund is subject to stock market risk, which is the chance that stock prices overall will decline. Stock markets tend to move in cycles, with periods of rising prices and periods of falling prices. </ici-rr:Paragraph>` `</ici-rr:RiskNarrativeSubparagraph>` `<ici-rr:RiskNarrativeSubparagraph>` `<ici-rr:Paragraph contextRef="R732826_S000005840"` `>With 40% of its assets allocated to bonds, the Fund is subject to bond risks, including: interest rate risk, which is the chance that bond prices overall will decline because of rising interest rates; income risk, which is the chance that the Fund's income will decline because of falling interest rates; call risk, which is the chance that during periods of falling interest rates, issuers of callable bonds may call--or repay--securities with higher coupons or interest rates before their maturity dates (for mortgage-backed securities, this risk is known as prepayment risk); and credit risk, which is the chance that a bond issuer will fail to pay interest and principal in a timely manner, or that negative perceptions of the issuer's ability to make such payments will cause the price of that bond to decline. </ici-rr:Paragraph>` `</ici-rr:RiskNarrativeSubparagraph>` `<ici-rr:RiskNarrativeSubparagraph>` `<ici-rr:Paragraph contextRef="R732826_S000005840"` `>The Fund is also subject to index sampling risk, which is the chance that the securities selected for the Fund will not provide investment performance matching that of the Indexes. </ici-rr:Paragraph>` `</ici-rr:RiskNarrativeSubparagraph>` `</ici-rr:RiskNarrativeParagraph>`

9. Topic Taxonomies

The purpose of a topic taxonomy is to extend the set of topic tags available to the publisher of a prospectus.

There are three sample taxonomies to illustrate their use:

Prefix	Namespace and Substitution Group	#	Purpose
obj	http://ici.org/rr/obj/2006 ici-rr:ObjectiveTopicHead	14	Adds new objectives, such as "Growth and Income".
str	http://ici.org/rr/str/2006	22	New strategies, such as "Emerging

	ici-rr:StrategyTopicHead		Markets" or "Short Positions".
rsk	http://ici.org/rr/rsk/2006 ici-rr:RiskTopicHead	68	New risks, such as "IPO" or "Credit Risk".

9.1 Reusability of a Topic Taxonomy

A topic taxonomy (consisting of the schema, label, definition and presentation link files) MAY be used by any number of filings. Registrants, or any other interested parties, are free to publish a taxonomy consisting of a set of related topic tags.

9.2 Base schema

A topic taxonomy MUST import the base schema that defines the `ici-rr` namespace:

```
<xsd:import namespace="http://ici.org/rr/2006" schemaLocation="ici-rr.xsd"/>
```

9.3 Element Declarations

Each topic MUST be declared as a "nillable" element in the relevant substitution group. For example:

```
<xs:element name="CategoryIndex" id="cat_CategoryIndex"
type="ici-rr:TopicType" substitutionGroup="ici-rr:CategoryTopicHead"
nillable="true" xbrli:periodType="instant"/>
```

9.4 Label Linkbase

Each topic MUST have a label following the naming convention of the base taxonomy. For example:

```
<link:label xlink:type="resource"
xlink:label="label_ObjectiveIsPreservationOfCapital"
xlink:role="http://www.xbrl.org/2003/role/label"
xlink:title="label_ObjectiveIsPreservationOfCapital" xml:lang="en"
id="label_CategoryIndex"
>Objective is Preservation of Capital</link:label>
```

9.5 Definition Linkbase

Each topic MUST have a `domain-member` definition arc in the definition link with the `ClassHC` role (`http://ici.org/dim/2006/role/hc/class`), from the appropriate topic head element, to the topic. For example:

| D Definition Link		
⊟ ◇ http://ici.org/dim/2006/role/hc/class		
⊟ ⬢ ici-rr:Prospectus_item		
⊟ ⬡ ici-rr:RiskReturn_item	domain-member (*)	1
⊞ ⬡ ici-rr:IntroductionHeading_item	domain-member (*)	1
⊞ ⬡ ici-rr:IntroductionParagraph_item	domain-member (*)	2
⊞ ⬡ ici-rr:RiskReturnHeading_item	domain-member (*)	3
⊞ ⬡ ici-rr:RiskReturnFootnote_item	domain-member (*)	4
⊟ ⬡ ici-rr:ObjectiveSection_item	domain-member (*)	5
⊞ ⬡ ici-rr:ObjectiveHeading_item	domain-member (*)	1
⊟ ⬡ ici-rr:ObjectiveNarrativeParagraph_item	domain-member (*)	2
⬡ ici-rr:Paragraph	domain-member (*)	1
⊟ ⬡ ici-rr:ObjectiveTopicHead	domain-member (*)	2
⬡ ⓘ Objective May be Changed	domain-member (*)	1.001
⬡ ⓘ Objective Total Return	domain-member (*)	1.002
⬡ ⓘ Objective High Current Income	domain-member (*)	1.003
⬡ ⓘ Objective Long Term Capital G	domain-member (*)	1.004
⬡ ⓘ Objective Long Term Capital A	domain-member (*)	1.005
⬡ ⓘ Objective Preservation of Cap	domain-member (*)	1.006
⬡ ⓘ Objective Growth and Income	domain-member (*)	1.007
⬡ ⓘ Objective Capital Appreciation	domain-member (*)	1.008

```
<link:definitionLink
     xmlns:xlink="http://www.w3.org/1999/xlink"
     xlink:role="http://ici.org/dim/2006/role/hc/class"
     xlink:type="extended">
 <link:loc xlink:label="ObjectiveTopicHead"
     xlink:href="ici-rr.xsd#ici-rr_ObjectiveTopicHead"
     xlink:type="locator"/>
 <link:loc xlink:label="ObjectiveIsPreservationOfCapital"
     xlink:href="obj.xsd#obj_ObjectiveIsPreservationOfCapital"
     xlink:type="locator"/>
 <link:definitionArc
   xlink:from="CategoryTopicHead"
   xlink:to="ObjectiveIsPreservationOfCapital"
   order="1.003"
   xlink:type="arc"
   xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"/>
</link:definitionLink>
```

9.6 Presentation Linkbase

Each topic must have a parent-child presentation arc with the N1A role (http://ici.org/dim/2006/role/n1a), from all of the tuples where the topic could appear, to the topic. This will be two links per paragraph (one for the main paragraph and one for the subparagraph) each with a narrative and closing paragraph links, and some topics can be primary or secondary, for a grand total of eight, of which three are illustrated here:
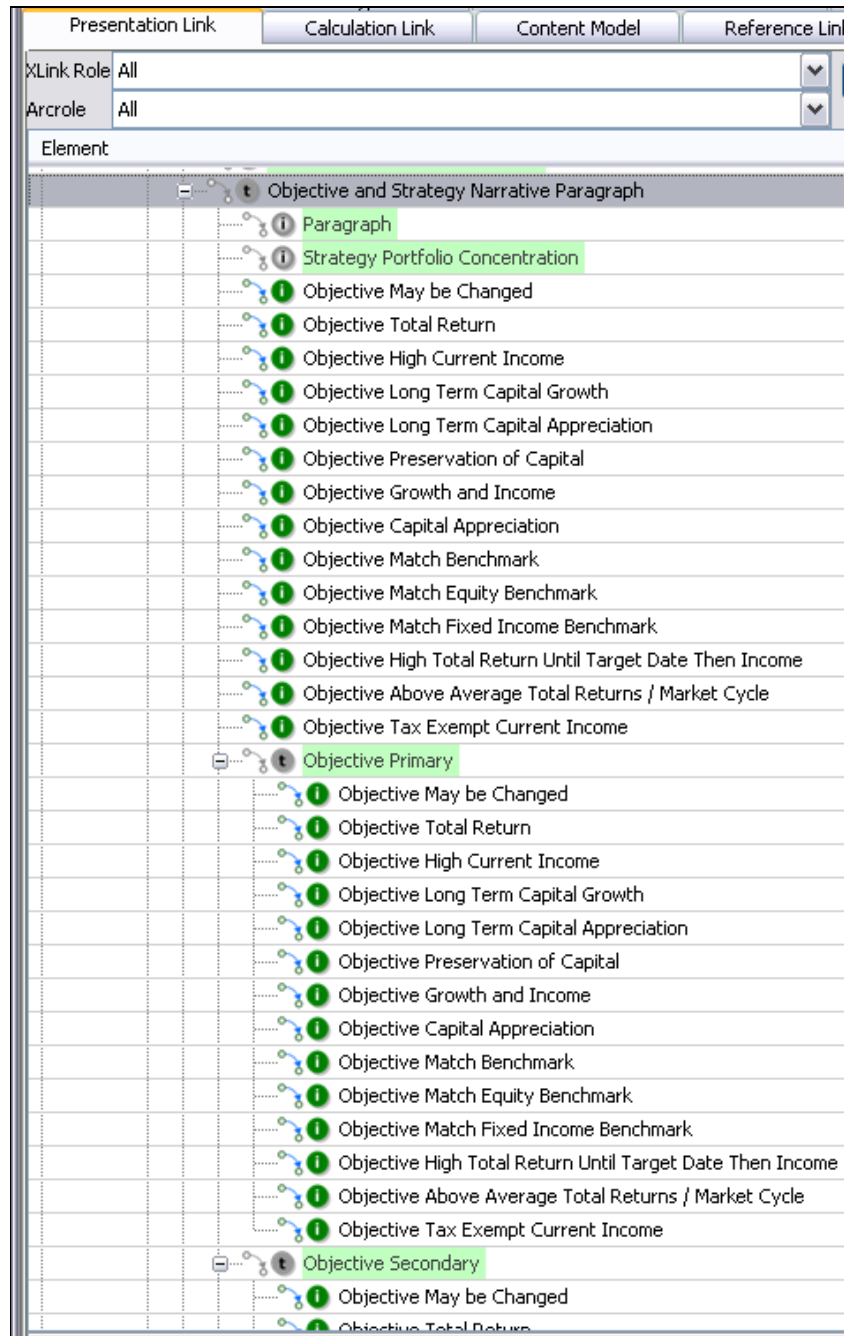
```
<link:presentationLink
  xlink:type="extended" xlink:role="http://ici.org/dim/2006/role/n1a">
  <link:loc
      xlink:label="ObjectiveAndStrategyNarrativeParagraph"
      xlink:href="ici-rr.xsd#ici-rr_ObjectiveAndStrategyNarrativeParagraph"
      xlink:type="locator"/>
  <link:loc
      xlink:label="ObjectiveMayBeChanged"
      xlink:href="obj.xsd#obj_ObjectiveMayBeChanged"
      xlink:type="locator"/>
  <link:presentationArc
      xlink:from="ObjectiveNarrativeParagraph"
      xlink:to="ObjectiveMayBeChanged" order="1.253" xlink:type="arc"
      xlink:arcrole="http://www.xbrl.org/2003/arcrole/parent-child"/>
</link:presentationLink>
```

```
<link:presentationLink
   xlink:type="extended" xlink:role="http://ici.org/dim/2006/role/n1a">
  <link:loc
         xlink:label="ObjectivePrimary"
         xlink:href="ici-rr.xsd#ici-rr_ObjectivePrimary"
         xlink:type="locator"/>
  <link:loc
         xlink:label="ObjectiveMayBeChanged"
         xlink:href="obj.xsd#obj_ObjectiveMayBeChanged"
         xlink:type="locator"/>
  <link:presentationArc
         xlink:from="ObjectivePrimary"
         xlink:to="ObjectiveMayBeChanged" order="1.253" xlink:type="arc"
         xlink:arcrole="http://www.xbrl.org/2003/arcrole/parent-child"/>
</link:presentationLink>
```

The XBRL `order` attribute SHOULD be set so as to ensure that the new topics appear after the existing topics with the same substitution group head, and before any others.

9.7 Using Additional Topics in an Instance

The following example shows how the previous fragment would have been tagged had all the topics from the four additional topic taxonomies been available.

Note that for the Objective Introduction Paragraph, there are both Primary and Secondary topics, with different topic tags inside each.

```
<ici-rr:RiskReturn>
      <ici-rr:IntroductionHeading> <ici-rr:Heading contextRef="R732826_S000005840"
>BOUNTY INDEX FUND </ici-rr:Heading></ici-rr:IntroductionHeading>
      <ici-rr:ObjectiveNarrativeParagraph>
        <ici-rr:Paragraph contextRef="R732826_S000005840"
>Indexing is an investment strategy for tracking the performance of a specified market
benchmark, or "index." An index is an unmanaged group of securities whose overall
performance is used as a standard to measure the investment performance of a
particular market. There are many types of indexes. Some represent entire
markets--such as the U.S. stock market or the U.S. bond market. Other indexes cover
market segments--such as small-capitalization stocks or short-term bonds. An index
fund holds all, or a representative sample, of the securities that make up its target
index. Index funds attempt to mirror what the target index does, for better or worse.
However, an index fund does not always perform exactly like its target index. For
example, like all mutual funds, index funds have operating expenses and transaction
costs. Market indexes do not and therefore will usually have a slight performance
advantage over funds that track them. Index funds typically have the following
characteristics: </ici-rr:Paragraph>
        <ici-rr:ObjectiveNarrativeSubparagraph>
          <ici-rr:Paragraph contextRef="R732826_S000005840"
>Variety of investments. Most Bounty index funds generally invest in securities of a
wide variety of companies and industries. </ici-rr:Paragraph>
        </ici-rr: ObjectiveNarrativeSubparagraph>
        <ici-rr:ObjectiveNarrativeSubparagraph>
          <ici-rr:Paragraph contextRef="R732826_S000005840"
> Relative performance consistency. Because they seek to track market benchmarks,
index funds usually do not perform dramatically better or worse than their benchmarks.
</ici-rr:Paragraph>
        </ici-rr:ObjectiveNarrativeSubparagraph>
        <ici-rr: ObjectiveNarrativeSubparagraph>
          <ici-rr:Paragraph contextRef="R732826_S000005840"
>Low cost. Index funds are inexpensive to run, compared with actively managed funds.
They have low or no research costs and typically keep trading activity--and thus
brokerage commissions and other transaction costs--to a minimum. </ici-rr:Paragraph>
        </ici-rr:ObjectiveNarrativeSubparagraph>
      </ici-rr:ObjectiveNarrativeParagraph>
      <ici-rr:ObjectiveSection>
        <ici-rr:ObjectiveHeading> <ici-rr:Heading contextRef="R732826_S000005840"
>INVESTMENT OBJECTIVE </ici-rr:Heading> </ici-rr:ObjectiveHeading>
        <ici-rr:ObjectiveNarrativeParagraph>
          <ici-rr:Paragraph contextRef="R732826_S000005840"
>With 60% of its assets, the Fund seeks to track the investment performance of a
benchmark index that measures the investment return of the overall U.S. stock market.
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With 40% of its assets, the Fund seeks to track the investment performance of a broad,
market-weighted bond index.</ici-rr:Paragraph>
           <ici-rr:ObjectivePrimary>
             <obj:ObjectiveMatchEquityBenchmark xsi:nil="true"
contextRef="R732826_S000005840"/>
           </ici-rr:ObjectivePrimary>
           <ici-rr:ObjectiveSecondary>
             <obj:ObjectiveMatchFixedIncomeBenchmark xsi:nil="true"
contextRef="R732826_S000005840"/>
           </ici-rr:ObjectiveSecondary>
         </ici-rr:ObjectiveNarrativeParagraph>
       </ici-rr:ObjectiveSection>
       <ici-rr:StrategySection>
         <ici-rr:StrategyHeading> <ici-rr:Heading contextRef="R732826_S000005840"
>PRIMARY INVESTMENT STRATEGIES </ici-rr:Heading> </ici-rr:StrategyHeading>
         <ici-rr:StrategyNarrativeParagraph>
           <ici-rr:Paragraph contextRef="R732826_S000005840"
>The Fund employs a "passive management"--or indexing--investment approach designed to
track the performance of two benchmark indexes. The Fund invests by sampling its
target indexes, meaning that it holds a range of securities that, in the aggregate,
approximate the full indexes in terms of key characteristics. With 60% of its assets,
the Fund seeks to track the investment performance of the Morgan Stanley Capital
International/(R)/ (MSCI/(R)/) US Broad Market Index, which represents 99.5% or more
of the total market capitalization of all the U.S. common stocks regularly traded on
the New York and American Stock Exchanges and the Nasdaq over-the-counter market. The
Fund typically holds the largest 1,200-1,300 stocks in the MSCI US Broad Market Index
and a representative sample of the remainder of the Index. With 40% of its assets, the
Fund seeks to track the investment performance of the Lehman Brothers Aggregate Bond
Index, which measures a wide spectrum of public, investment-grade, taxable, fixed
income securities in the United States--including government, corporate, and
international dollar-denominated bonds, as well as mortgage-backed and asset-backed
securities, all with maturities of more than 1 year. At least 80% of the bond portion
of the Fund is invested in bonds held in the Lehman Brothers Aggregate Bond Index, and
all of the Fund's bond holdings are selected through the sampling process. The bond
portion of the Fund maintains a dollar-weighted average maturity consistent with that
of the Index, which ranges between 5 and 10 years. For additional information on the
Fund's investment strategies, see MORE ON THE FUND. </ici-rr:Paragraph>
           <str:StrategyRebalancingToTargetAllocations xsi:nil="true"
               contextRef="R732826_S000005840"/>
           <str:StrategyAnyIssuerOfFixedIncomeSecurities xsi:nil="true"
               contextRef="R732826_S000005840"/>
           <str:StrategyEquitySecurities xsi:nil="true"
               contextRef="R732826_S000005840"/>
           <str:StrategyAnyTypeOfFixedIncomeSecurities xsi:nil="true"
               contextRef="R732826_S000005840"/>
           <str:StrategyDiversified xsi:nil="true"
               contextRef="R732826_S000005840"/>
         </ici-rr:StrategyNarrativeParagraph>
       </ici-rr:StrategySection>
       <ici-rr:RiskSection>
         <ici-rr:RiskHeading> <ici-rr:Heading contextRef="R732826_S000005840"
>PRIMARY RISKS </ici-rr:Heading> </ici-rr:RiskHeading>
         <ici-rr:RiskNarrativeParagraph>
           <ici-rr:Paragraph contextRef="R732826_S000005840"
>The Fund is subject to several stock and bond market risks, any of which could cause
an investor to lose money. However, because stock and bond prices can move in
different directions or to different degrees, the Fund's bond and short-term
investment holdings may counteract some of the volatility experienced by the Fund's
stock holdings. </ici-rr:Paragraph>
           <ici-rr:RiskLoseMoney xsi:nil="true" contextRef="R732826_S000005840"/>
           <rsk:RiskMarket xsi:nil="true" contextRef="R732826_S000005840"/>
           <ici-rr:RiskNarrativeSubparagraph>
             <ici-rr:Paragraph contextRef="R732826_S000005840"
>With 60% of its assets allocated to stocks, the Fund is subject to stock market risk,
which is the chance that stock prices overall will decline. Stock markets tend to move
in cycles, with periods of rising prices and periods of falling prices.
</ici-rr:Paragraph>
             <rsk:RiskMarket xsi:nil="true" contextRef="R732826_S000005840"/>
           </ici-rr:RiskNarrativeSubparagraph>
           <ici-rr:RiskNarrativeSubparagraph>
             <ici-rr:Paragraph contextRef="R732826_S000005840"
>With 40% of its assets allocated to bonds, the Fund is subject to bond risks,
including: interest rate risk, which is the chance that bond prices overall will
decline because of rising interest rates; income risk, which is the chance that the
Fund's income will decline because of falling interest rates; call risk, which is the
chance that during periods of falling interest rates, issuers of callable bonds may
call--or repay--securities with higher coupons or interest rates before their maturity
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dates (for mortgage-backed securities, this risk is known as prepayment risk); and
credit risk, which is the chance that a bond issuer will fail to pay interest and
principal in a timely manner, or that negative perceptions of the issuer's ability to
make such payments will cause the price of that bond to decline. </ici-rr:Paragraph>
            <rsk:RiskInterestRateRisk xsi:nil="true" contextRef="R732826_S000005840"/>
            <rsk:RiskYieldFluctuation xsi:nil="true" contextRef="R732826_S000005840"/>
            <rsk:RiskCreditRisk xsi:nil="true" contextRef="R732826_S000005840"/>
            <rsk:RiskChangesInDebtRatingsRisk xsi:nil="true"
               contextRef="R732826_S000005840"/>
            <rsk:RiskCallRisk xsi:nil="true" contextRef="R732826_S000005840"/>
         </ici-rr:RiskNarrativeSubparagraph>
         <ici-rr:RiskNarrativeSubparagraph>
            <ici-rr:Paragraph contextRef="R732826_S000005840"
>The Fund is also subject to index sampling risk, which is the chance that the
securities selected for the Fund will not provide investment performance matching that
of the Indexes. </ici-rr:Paragraph>
            <rsk:RiskIndexSampling xsi:nil="true" contextRef="R732826_S000005840"/>
         </ici-rr:RiskNarrativeSubparagraph>
      </ici-rr:RiskNarrativeParagraph>
    </ici-rr:RiskSection>
  </ici-rr:RiskReturn>
```

10. Other Items in Registrant Extensions

The Form N-1A instructions allow for additional line items to be disclosed, and
filers may choose to

There are four sample taxonomies to illustrate their use:

Prefix	Namespace and Substitution Group	#	Purpose
cat	http://ici.org/rr/cat/2006 ici-rr:CategoryTopicHead	4	Extends the one tag (Money Market) for tagging the Category Introduction. Includes Equity, Fixed Income, Index, and Mixed.
obj	http://ici.org/rr/obj/2006 ici-rr:ObjectiveTopicHead	14	Adds new objectives, such as "Growth and Income".
str	http://ici.org/rr/str/2006 ici-rr:StrategyTopicHead	22	New strategies, such as "Emerging Markets" or "Short Positions".
rsk	http://ici.org/rr/rsk/2006 ici-rr:RiskTopicHead	68	New risks, such as "IPO" or "Credit Risk".

10.1 Reusability of a Topic Taxonomy

A topic taxonomy (consisting of the schema, label, definition and presentation
link files) MAY be used by any number of filings. Registrants, or any other
interested parties, are free to publish a taxonomy consisting of a set of related
topic tags.

10.2 Base schema

A topic taxonomy MUST import the base schema that defines the ici-rr
namespace:

```
<xsd:import namespace="http://ici.org/rr/2006" schemaLocation="ici-rr.xsd"/>
```

11. References

Term	Reference
EDGAR	www.sec.gov/edgar.shtml
FRTA 1.0	www.xbrl.org/TaxonomyGuidance
SEC XBRL	www.sec.gov/spotlight/xbrl.htm
XBRL 2.1	www.xbrl.org/Specification/XBRL-RECOMMENDATION-2003-12-31+Corrected-Errata-2005-11-07.rtf
XBRL Dimensions 1.0	www.xbrl.org/Specification/XDT-REC-2006-09-18.rtf
RRT Requirements	RR Taxonomy Requirements, RRT-001, Revision 005.
RRT Architecture	RR Taxonomy Architecture, RRT-004, Revision 005.
MUST, SHOULD, MAY, MUST NOT, SHOULD NOT.	As defined in IETF RFC 2166.

12. Document History

CCYY-MM-DD	Editor	Description
2006-11-12	Hamscher	Revision 000 for distribution to staff.
2006-11-14	Hamscher	Revision 001 with minor edits reflecting final edits to taxonomy, samples and rules.
2006-11-20	Hamscher	Revision 002 with edits reflecting changes to the definition and use of fund categories.
2007-01-04	Hamscher	Revision 003 for distribution with taxonomy.
2007-02-21	Hamscher	Revision 004 incorporating feedback received during the comment period ending 20 February 2007.
2007-02-25	Hamscher	Revision 005 incorporating feedback received shortly after the comment period ending 20 February 2007. In particular, added "column name" elements.
2007-04-05	Hamscher	Revision 006 incorporating feedback received during the SEC rule comment period ending 14 March 2007.
2007-05-06	Hamscher	Revision 007 incorporating bug fix in the Objective Narrative Paragraph element in sections 9.6 and 9.7.