

ABC Company, Inc.
Financial Highlights
(in US Dollars)

	2007	2006	2005	2004	2003
Revenues, Net	4,000	0	0	0	0
Income (Loss) from Continuing Operations	500	-4,000	-4,000	0	0
Net Income (Loss) ^(b)	500	-4,000	-4,000	0	0
Cash Flow Provided by (used in) Operating Activities, Net	-1,000	4,000	0	0	0
Capital Additions	1,000	650	550	450	350
Average Number of Employees ^(a)	300	250	250	240	220

COMMENTS:

(a). GENERAL: This is a footnote making general comments.

(b). RESTATEMENT: This is a footnote relating to a restatement.

The accompanying notes are an integral part of these financial statements.

ABC Company, Inc.
Consolidated Balance Sheets (Commercial and Industrial, Classified Balance Sheet)
(in US Dollars)

	As of December 31,	
	2007	2006
ASSETS		
Current Assets		
Cash and Cash Equivalents	1,000	1,000
Receivables, Net of allowance of 1,000 and 1,000 in 2004 and 2003, respectively	1,000	1,000
Inventory	1,000	1,000
Prepaid Expenses	1,000	1,000
Other Assets, Current	1,000	1,000
Assets, Current	5,000	5,000
Noncurrent Assets		
Land	1,000	1,000
Buildings, Net	1,000	1,000
Furniture and Fixtures, Net	1,000	1,000
Other Property, Plant, and Equipment, Net	1,000	1,000
Investment in Affiliates	0	0
Other Assets, Noncurrent	3,000	1,000
Assets, Noncurrent	7,000	5,000
Assets	12,000	10,000
LIABILITIES AND EQUITY		
Current Liabilities		
Accounts Payable	1,000	1,000
Accrued Interest Payable	1,000	1,000
Accrued Expenses	1,000	1,000
Other Payables and Accruals	0	0
Long-Term Debt, Current	1,000	1,000
Other Liabilities, Current	1,000	1,000
Liabilities, Current	5,000	5,000
Noncurrent Liabilities		
Long-Term Debt, Noncurrent	500	500
Other Liabilities, Noncurrent	500	500
Liabilities, Noncurrent	1,000	1,000
Equity		
Class A Preferred Stock; \$1 par value, authorized 10,000 shares; 10,000 shares issued and outstanding; liquidation preference	1,000	500
Class B Preferred Stock; \$1 par value, authorized 10,000 shares; 10,000 shares issued and outstanding; liquidation preference	1,000	500
Class A Common Stock; \$1 par value, authorized 10,000 shares; 10,000 shares issued and outstanding	500	500
Class B Common Stock; \$1 par value, authorized 10,000 shares; 10,000 shares issued and outstanding	500	500
Additional Paid in Capital	2,000	1,000
Retained Earnings (Accumulated Losses)	1,000	1,000
Equity	6,000	4,000
Liabilities and Equity	12,000	10,000

The accompanying notes are an integral part of these financial statements.

ABC Company, Inc.
Consolidated Income Statements (Commercial and Industrial, Multi-Step Income Statement)
(in US Dollars)

		For Year Ended December 31,	
		2007	2006
Revenues, Net		4,000	0
Cost of Sales		-1,000	-1,000
	Gross Profit (Loss)	3,000	-1,000
Operating Expenses		-1,000	-1,000
Operating Income		1,000	1,000
	Operating Income (Loss)	3,000	-1,000
Interest Expense (Income)		1,000	1,000
Other Nonoperating Expenses (Income)		1,000	1,000
	Income (Loss) from Continuing Operations Before Income Taxes	1,000	-3,000
Income Tax Expense (Benefit)		500	1,000
	Income (Loss) from Continuing Operations	500	-4,000
Income (Loss) from Discontinued Operations, Net		0	0
	Net Income (Loss)	500	-4,000
Earnings per share:			
Basic		1.25	1.25

The accompanying notes are an integral part of these financial statements.

ABC Company, Inc.
Consolidated Cash Flow Statement (Commercial and Industrial, Direct Cash Flow Statement)
(in US Dollars)

	For Year Ended December 31,	
	2007	2006
Cash Flow Provided by (used in) Operating Activities, Net		
Proceeds from Collection of Revenues	1,000	6,000
Payments of Operating Expenses	-1,000	-1,000
Payments of Interest	-1,000	-1,000
Cash Flows Provided by (used in) Operating Activities, Net	-1,000	4,000
Cash Flow Provided by (used in) Investing Activities, Net		
Payments for Purchases of Property, Plant, and Equipment	-1,000	-1,000
Proceeds from Sale of Property Plant and Equipment	1,000	1,000
Cash Flows Provided by (used in) Investing Activities, Net	0	0
Cash Flow Provided by (used in) Financing Activities, Net		
Payments of Long-Term Debt	-1,000	-1,000
Proceeds from Additional Long-Term Debt	1,000	1,000
Cash Flow Provided by (used in) Financing Activities, Net	0	0
Cash Flow, Net	-1,000	4,000
Cash and Cash Equivalents, Beginning Balance	1,000	-3,000
Cash and Cash Equivalents, Ending Balance	0	1,000

The accompanying notes are an integral part of these financial statements.

ABC Company, Inc.
Consolidated Cash Flow Statement (Commercial and Industrial, Indirect Cash Flow Statement)
(in US Dollars)

	For Year Ended December 31,	
	2007	2006
Cash Flow Provided by (used in) Operating Activities, Net		
Net Income (Loss)	500	-4,000
Depreciation and Amortization	1,000	0
Minority Interest in Net Income (Loss), Net	1,000	0
Other Adjustments to Reconcile Net Income (Loss) to Cash Provided by (used in) Operations	-2,000	0
Income (Loss) from Continuing Operations	500	-4,000
(Increase) Decrease in Receivables, Net	-3,000	0
(Increase) Decrease in Inventory	0	0
(Increase) Decrease in Prepaid Expenses	0	0
(Increase) Decrease in Other Assets, Current	-1,000	0
Increase (Decrease) in Accounts Payable	1,000	0
Increase (Decrease) in Accrued Expenses	1,000	0
Increase (Decrease) in Other Liabilities, Current	500	0
Proceeds from Income Taxes Refunded	1,000	0
Payment of Income Taxes	-1,000	0
Other Cash Flow from (used in) Other Operating Activities	1,000	0
Cash Flow Provided by (used in) Operating Activities, Net	-1,000	4,000
Cash Flow Provided by (used in) Investing Activities, Net		
Payments for Purchases of Property, Plant, and Equipment	-1,000	-1,000
Proceeds from Sale of Property Plant and Equipment	1,000	1,000
Cash Flows Provided by (used in) Investing Activities, Net	0	0
Cash Flow Provided by (used in) Financing Activities, Net		
Payments of Long-Term Debt	-1,000	-1,000
Proceeds from Additional Long-Term Debt	1,000	1,000
Cash Flow Provided by (used in) Financing Activities, Net	0	0
Cash Flow, Net	-1,000	4,000
Cash and Cash Equivalents, Beginning Balance	1,000	-3,000
Cash and Cash Equivalents, Ending Balance	0	1,000

The accompanying notes are an integral part of these financial statements.

ABC Company, Inc.
Consolidated Statement of Changes in Equity
(in US Dollars, except for shares)

	Preferred Stock (Shares)	Common Stock (Shares)	Preferred Stock	Common Stock	Additional Paid in Capital	Retained Earnings (Accumulated Losses)	Equity
Balance at December 31, 2005	6,000	6,000	0	1,000	0	0	1,000
Net Income (Loss)						-4,000	-4,000
Dividends Paid						-1,000	-1,000
Preferred Stock Issued	7,000		1,000				1,000
Common Stock Issued		5,000		1,000	1,000		2,000
Stock Options Exercised		6,000		1,000			1,000
Preferred Stock Buybacks	-6,000		-1,000		-1,000		-2,000
Other Increase (Decrease)	-1,000	-11,000	1,000	-2,000	1,000	6,000	6,000
Balance at December 31, 2006, Previously Reported	6,000	6,000	1,000	1,000	1,000	1,000	4,000
Correction of an Error						0	0
Change in Accounting Policy						0	0
Balance at December 31, 2006, Restated	6,000	6,000	1,000	1,000	1,000	1,000	4,000
Net Income (Loss)						500	500
Dividends paid						-1,000	-1,000
Preferred Stock Issued	7,000		1,000				1,000
Common Stock Issued		5,000		1,000	1,000		2,000
Stock Options Exercised		6,000		1,000			1,000
Preferred Stock Buybacks	-6,000		-1,000		-1,000		-2,000
Other Increase (Decrease)	-1,000	-11,000	1,000	-2,000	1,000	500	500
Balance at December 31, 2007	6,000	6,000	2,000	1,000	2,000	1,000	6,000

The accompanying notes are an integral part of these financial statements.

1. GENERAL

Nature of Business

The consolidated financial statements include the accounts of ABC Company, Inc. and its subsidiaries, all wholly owned. All significant intercompany balances and transactions have been eliminated in consolidation.

Reclassification of Financial Statement Items

Some prior period classifications have been changed to conform to current period classifications.

Number of Employees

The entity had 300 and 250 employees in 2007 and 2006, respectively.

2. SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of the more significant accounting policies of ABC Company, Inc.

Cash and Cash Equivalents Policies

Sed mauris. Nulla facilisi. Fusce tristique posuere ipsum. Nulla facilisi. Aliquam viverra risus vitae ante. Sed rhoncus mi in wisi. Nullam nibh dui, molestie vitae, imperdiet non, ornare at, elit. Aenean nec justo. Vestibulum ante ipsum primis in faucibus orci luctus et ultrices posuere cubilia Curae; Duis sodales.

Receivables Policies

Etiam viverra neque non sem. Nullam lacinia sem. Duis sapien diam, dapibus sed, dictum quis, interdum ac, erat. Suspendisse urna. Proin non mauris. Proin sed odio. Phasellus sagittis orci quis orci. Aliquam erat volutpat. Mauris commodo ultrices elit. Sed id orci. In ultrices urna volutpat wisi.

Inventories Policies

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Prepaid Expenses Policies

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Property, Plant and Equipment Policies

Proin feugiat lobortis mi. Nunc congue. Fusce venenatis. Maecenas tincidunt, ipsum in fringilla hendrerit, dolor metus eleifend neque, vel tincidunt mi nunc a purus. Curabitur porta dapibus odio. Proin commodo. Vestibulum odio mi, varius sit amet, adipiscing id, semper non, elit. Integer hendrerit placerat sem. Duis adipiscing urna ac wisi. Cras sapien.

Measurement Basis

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Depreciation Method

Sed eu nibh. Fusce vitae mi. Sed dapibus venenatis ipsum. Sed in purus.

Estimated Useful Life

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Other Assets Policies

These are the other assets policies. Blah blah blah blah.

The accompanying notes are an integral part of these financial statements.

Payables and Accruals Policies

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Debt Policies

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Long-Term Debt

Proin feugiat lobortis mi. Nunc congue. Fusce venenatis. Maecenas tincidunt, ipsum in fringilla hendrerit, dolor metus eleifend neque, vel tincidunt mi nunc a purus. Curabitur porta dapibus odio. Proin commodo. Vestibulum odio mi, varius sit amet, adipiscing id, semper non, elit. Integer hendrerit placerat sem. Duis adipiscing urna ac wisi. Cras sapien. Sed faucibus consequat pede.

Other Liabilities Policies

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Equity Policies

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Common Stock

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Preferred Stock

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Additional Paid in Capital

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Retained Earnings (Accumulated Losses)

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Income Taxes Policies

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Other Accounting Policies

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ABC Company, Inc.
Notes to the Consolidated Financial Statements
December 31, 2007 and 2006

3. PROPERTY, PLANT AND EQUIPMENT

	Land	Buildings, Net	Furniture and Fixtures, Net	Other Property, Plant, and Equipment, Net	Property, Plant, and Equipment, Net
Balance at December 31, 2005	1,000	1,000	1,000	1,000	4,000
Additions	1,000	1,000	1,000	1,000	4,000
Disposals	-1,000	-1,000	-1,000	-1,000	-4,000
Translation Difference	0	0	0	0	0
Other Increase (Decrease)	0	0	0	0	0
Balance at December 31, 2006	1,000	1,000	1,000	1,000	4,000
Additions	1,000	1,000	1,000	1,000	4,000
Disposals	-1,000	-1,000	-1,000	-1,000	-4,000
Translation Difference	0	0	0	0	0
Other Increase (Decrease)	0	0	0	0	0
Balance at December 31, 2007	1,000	1,000	1,000	1,000	4,000

The following is a summary of leasehold land and buildings as of December 31, 2007 and 2006:

Leasehold	Location	Description	Tenure	Tenure Start Date	Land Area	2007 Value (at Cost)	2006 Value (at Cost)
gaap:LeaseholdAMember	Tacoma, Washington	Warehouse	Fifteen year lease	2000-01-01	1,000	5,000	4,000
gaap:LeaseholdBMember	Seattle, Washington	Warehouse	Twenty year lease	2000-01-01	100,000	50,000	40,000
Total					101,000	55,000	44,000

4. INCOME TAXES

The following is a breakdown of income taxes into their current and deferred portions:

As of December 31,		
	2007	2006
CURRENT		
Foreign	200	250
Domestic	50	250
Current	250	500
DEFERRED		
Foreign	200	250
Domestic	50	250
Deferred	250	500
Income Tax Expense (Benefit)	500	1,000

The accompanying notes are an integral part of these financial statements.

5. DEBT

The following is a summary of maturities of long-term debt for the company as of December 31, 2004:

Current	1,000
2006	0
2007	0
2008	0
2009	0
Thereafter	500
Long-Term Debt	<u>1,500</u>

The following is details of long-term debt for the company:

As of December 31,		
	2007	2006
Debt Instrument A in metus augue, euismod nec, luctus eu, egestas sed	500	500
Debt Instrument B luctus eu, egestas sed	500	500
Debt Instrument C velit lobortis dictum. In metus augue, euismod nec, luctus eu	500	500
Long-Term Debt	1,500	1,500
Long-Term Debt, Current	1,000	1,000
Long-Term Debt, Noncurrent	<u>500</u>	<u>500</u>

ABC Company, Inc.
Notes to the Consolidated Financial Statements
December 31, 2007 and 2006

6. BUSINESS SEGMENTS

The following is information about the business segments:

2007

	Business Segment One	Business Segment Two	Eliminations	Consolidated
REVENUES				
External Sales	2,000	2,000	0	4,000
Inter-segment sales	1,000	1,000	-2,000	0
Revenue, Net	3,000	3,000	-2,000	4,000
RESULT				
Segment result	2,000	2,000	-1,000	3,000
Unallocated Corporate Expenses				2,000
Income (Loss) from Continuing Operations				500
Income (Loss) from Affiliates				-1,000
Income (Loss) from Investments				1,000
Income (Loss) from Continuing Operations Before Income Taxes				1,000
Income Tax Expense (Benefit)				-500
Net Income (Loss)				500
BALANCE SHEET				
Assets				
Segment Assets	5,000	5,000	-2,000	8,000
Investment in Affiliates				0
Unallocated Corporate Assets				4,000
Consolidated Assets				12,000
Liabilities				
Segment Liabilities	3,000	3,000	-2,000	4,000
Unallocated Corporate Liabilities				2,000
Consolidated Liabilities				6,000
OTHER INFORMATION				
Depreciation	250	250	0	500
Amortisation	250	250	0	500
Capital Additions	750	750	-500	1,000
Impairment Losses (Reversals) Recognized in Income	2,000	2,000	-3,000	1,000
Number of employees at end of year	200	100		300

The accompanying notes are an integral part of these financial statements.

7. EQUITY

The following is a summary of shares authorized for each class of preferred and common stock which was outstanding as of December 31:

	As of December 31,	
	2007	2006
Authorized:		
Preferred Stock:		
gaap:ClassAPreferredStockMember	10,000	5,000
gaap:ClassBPreferredStockMember	10,000	5,000
gaap:AllClassesOfPreferredStockDomain	20,000	10,000
Common Stock:		
gaap:ClassACommonStockMember	10,000	10,000
gaap:ClassBCommonStockMember	10,000	10,000
gaap:AllClassesOfCommonStockDomain	20,000	20,000

8. SHARE OWNERSHIP PLANS

gaap:ShareOwnershipPlan1Member

These are the description, general conditions, and terms of share ownership plan 1

Awards:

Type	Outstanding 2006	Granted	Forfeited	Exercised	Expired	Outstanding 2007
gaap:ShareOwnershipPlan1Member	0	4,000	-1,000	-1,000	-1,000	1,000

9. SUBSEQUENT EVENTS

The following is a summary of subsequent events for the company:

Description of subsequent event number 1 which relates to the loss of an uncollectable receivable. The event occurred on 2008-01-15.

Description of subsequent event number 2 which relates to the purchase of a business. The event occurred on 2008-01-20.

10. RELATED PARTY TRANSACTIONS

The following is a summary of related party of the company and transactions with those related parties:

Related Parties:

Name of Related Party	Type of Relationship	Nature of Relationship
gaap:RelatedParty1Member	Parent	This is other descriptive information about the relationship.
gaap:RelatedParty2Member	JointVenture	This is other descriptive information about the relationship.

Transactions with Related Parties:

Party	Transaction Description	Pricing Policy	Amount
gaap:RelatedParty1Member	Transaction 1 description	Cost	1000
gaap:RelatedParty1Member	Transaction 2 description	Cost	1000
gaap:RelatedParty2Member	Transaction 1 description	Cost	1000
gaap:RelatedParty2Member	Transaction 2 description	Cost	1000

11. DIRECTOR COMPENSATION

The following is a summary of director compensation:

Name of Director	Salary	Bonus	Director Fee	Total Salary, Bonus, Directors Fee	Fair Value of Options Granted
gaap:Director1Member	1,000	1,000	1,000	3,000	1,000
gaap:Director2Member	1,000	1,000	1,000	3,000	1,000
Total	2,000	2,000	2,000	6,000	2,000

12. OTHER MATTERS

Reconciliation of Cash

The following is a reconciliation of cash and cash equivalents reported on the balance sheet to cash and cash equivalents reported on the cash flow statement:

	2007	2006
Cash and Cash Equivalents, per Balance Sheet	1,000	1,000
Reconciling Item A	-500	500
Reconciling Item B	-500	-500
Cash and Cash Equivalents, per Cash Flow Statement	0	1,000

12. OTHER MATTERS (continued)

Portfolio of Investments

The following is detail of the portfolio of investments of the company:

	Shares	Description	Moody's Rating	S & P Rating	Value
2007					
SHORT-TERM INVESTMENTS					
United States					
USA					
	gaap:InvestmentInGovernmentalEntitiesMember				
	gaap:USFederalGovernmentMember				
	10,000	gaap:TreasuryBills3.4712010Member	gaap:APlusPlusPlusMember	gaap:AAAMember	1,000
	10,000	gaap:TreasuryBills3.3712011Member	gaap:APlusPlusPlusMember	gaap:AAAMember	1,000
	Total Investments 2007				2,000

	Shares	Description	Moody's Rating	S & P Rating	Value
2006					
SHORT-TERM INVESTMENTS					
United States					
USA					
	gaap:InvestmentInGovernmentalEntitiesMember				
	gaap:USFederalGovernmentMember				
	10,000	gaap:TreasuryBills3.4712010Member	gaap:APlusPlusPlusMember	gaap:AAAMember	1,000
	10,000	gaap:TreasuryBills3.3712011Member	gaap:APlusPlusPlusMember	gaap:AAAMember	1,000
	Total Investments 2006				2,000

Sales Analysis

The following is an analysis of revenue for the company for the period ended December 31, 2007. The analysis shows sales by customer ID for the company and for the consolidated total. Note that all sales are after elimination of inter-segment transactions.

Customer ID	Amount
gaap:CustomerAMember	2,000
gaap:CustomerBMember	1,000
gaap:CustomerCMember	1,000
gaap:ConsolidatedGroupDomain	4,000

Note that total revenues is shown in three places. Here in the sales analysis, on the business segment breakdown, and on the consolidated income statement. In all three places this is the SAME CONCEPT. The dimensions "shape shift" using default dimensions to take to proper form, depending where the concept with that context shows up.

ABC Company, Inc.
Management Discussion and Analysis
December 31, 2007 and 2006

MANAGEMENT DISCUSSION AND ANALYSIS

The following is an example/sample of the target use case for narratives. The information was taken from various existing samples and put together to minimize the effort required to put this example together. It may seem nonsensical, but it definitely shows the Actual use case. The Actual use case has the following characteristics:

- 1) It contains a mixture of paragraphs of text and tables of information,
- 2) The information MUST be viewed in a particular order to make sense,
- 3) There is typically a large volume of information, such as the "Management Discussion and Analysis",
- 4) The information can be unique to a company, no standard taxonomy concepts exist.
- 5) The information contains a mixture of "data" and "labels".

This example is intended to mimic the characteristics of the use case described above. It would likely be quite easy to find an example from a financial report which shows this use case in a form which is more comfortable to domain users (i.e., accountants). If the domain users would like this example updated to be more understandable to an accountant, we can put that together for them. But, this example is to show the characteristics of the use case with minimum effort, not to be 100% correct from a financial reporting perspective.

RECEIVABLES

Trade receivables are stated at their nominal value as reduced by appropriate allowances for estimated irrecoverable amounts.

Trade receivables include receivables from major customers.

Trade receivables include related party receivables.

DIRECTOR COMPENSATION

The following is a listing of director compensation:

Name of director	Salary	Bonus	Director fees	Fair Value of Options Granted
John James	0	0	60,000	0
Buck Rogers	879,639	1,213,486	0	569,000
Clark Kent	0	0	24,200	0
Lois Lane	0	0	57,000	0

ACCOUNTING POLICIES

The financial statements have been prepared on the historical cost basis, except for the revaluation of land and buildings and certain financial instruments. The principal accounting policies adopted are set out below.

Inventories

Inventories are stated at the lower of cost and net realizable value. Cost comprises direct materials and, where applicable, direct labor costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Cost is calculated using the weighted average method.

Net realizable value represents the estimated selling price less all estimated costs to completion and costs to be incurred in marketing, selling and distribution.

Inventories are stated at the lower of cost and net realizable value. Included in inventory are: (a) raw materials, (b) supplies, (c) finished goods.

LONG TERM DEBT

The following is a summary of Long-term Debt outstanding as of December 31, 2004 and 2003:

	2004	2003
Note payable to a bank, principal payments of \$11,300 due September 15 and October 15, 2004, 2005, and 2006 with an additional principal payment of \$880 paid when the note is due on October 15, 2006, interest at prime plus 2% is payable monthly, secured by equipment	\$ 23,480	\$ 46,080
Note payable to a bank, principal payments of \$3,400 due monthly from August through January, interest at prime plus 2% payable monthly, due October 5, 2009, secured by a vehicle	85,000	0
Note payable to a related party, payable in semi-annual principal installments of \$10,000 plus interest at 10%, unsecured	0	45,000
Capital lease payable in monthly installments of \$1,200 including interest at 13.2%, due February 2007, secured by a vehicle	33,301	43,782
Long Term Debt, Total	141,781	134,862
Current Portion of Long Term-Debt	23,000	22,000
Non Current Portion of Long Term Debt	\$ 118,781	\$ 112,862

FINANCIAL INSTRUMENTS

Financial assets and financial liabilities are recognized on the Group's balance sheet when the Group has become a party to the contractual provisions of the instrument.