

## Repeating Fact

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**Sample Company**  
**For Period Ending December 31, 2010**

### **SUBSEQUENT EVENTS**

The following is a summary of events subsequent to the balance sheet date:

Description of subsequent event number 1 which relates to the loss of an uncollectable receivable and occurred on January 16, 2011.

Description of subsequent event number 2 which relates to the purchase of a business and occurred on February 1, 2011.