

## Reconciliation of Balance

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**Sample Company**  
**December 31,**  
**(thousands of dollars)**

	<u>2010</u>	<u>2009</u>
Cash and Cash Equivalents, per Balance Sheet	1,000	1,000
Reconciling Item A for 2010	500	500
Reconciling Item B for 2010	-500	500
	<u>1,000</u>	<u>2,000</u>
Cash and Cash Equivalents, per Cash Flow Statement	1,000	2,000

The accompanying notes form an integral part of the consolidated financial statements.