

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

| | 2004 | 2003 | 2002 | 2001 | 2000 |
|--|-------------|-------------|-------------|-------------|-------------|
| Revenues, Net | 4,000 | 0 | 0 | 0 | 0 |
| Income (Loss) from Continuing Operations | 500 | -4,000 | -4,000 | 0 | 0 |
| Net Income (Loss) | 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 | 300 | 250 | 250 | 240 | 220 |

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, | |
|--|---------------------------|---------------|
| | 2004 | 2003 |
| 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 | 12,000 | 10,000 |
| 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 Balance Sheets (Depository and Lending Institutions, Unclassified
Balance Sheet)
(in US Dollars)

| | As of December 31, | |
|---|---------------------------|---------------|
| | 2004 | 2003 |
| ASSETS | | |
| Loans | 1,000 | 1,000 |
| Investments | 2,000 | 2,000 |
| Investment in Affiliates | 0 | 0 |
| Property, Plant, and Equipment, Net | 4,000 | 4,000 |
| Receivables, Net of allowance of XXXX and XXXX in 2004 and 2003, respectively | 1,000 | 1,000 |
| Other Assets | 4,000 | 2,000 |
| Assets | 12,000 | 10,000 |
| LIABILITIES AND EQUITY | | |
| LIABILITIES | | |
| Deposits | 1,500 | 1,500 |
| Payables and Accruals | 3,000 | 3,000 |
| Long-Term Debt, Current | 1,000 | 1,000 |
| Other Liabilities | 1,500 | 1,500 |
| Liabilities | 6,000 | 6,000 |
| EQUITY | | |
| Preferred Stock; \$0.00 par value, authorized X,XXX,XXX shares; XXX,XXX shares issued and outstanding; liquidation preference | 2,000 | 1,000 |
| Common Stock; \$0.00 par value, authorized X,XXX,XXX shares; XXX,XXX shares issued and outstanding | 1,000 | 1,000 |
| 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, | |
|---|--|------------------------------------|-------------|
| | | 2004 | 2003 |
| 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 Income Statements (Depository and Lending Institutions)
(in US Dollars)

| | <u>For Year Ended December 31,</u> | |
|--|------------------------------------|---------------|
| | <u>2004</u> | <u>2003</u> |
| Interest Income, Net: | | |
| Interest Income (Financial Institutions) | 5,000 | 5,000 |
| Interest Expenses (Financial Institutions) | <u>-3,000</u> | <u>-7,000</u> |
| Interest Income (Expenses), Net (Financial Institutions) | 2,000 | -2,000 |
| Fees and Commissions, Net: | | |
| Fees and Commission Income | 6,000 | 6,000 |
| Fees and Commission Expense | <u>-5,000</u> | <u>-5,000</u> |
| Fees and Commissions, Net | 1,000 | 1,000 |
| Operating Income (Loss) | <u>3,000</u> | <u>-1,000</u> |
| Nonoperating Income and Expenses: | | |
| Interest Expense (Income) | 1,000 | 1,000 |
| Other Nonoperating Expenses (Income) | 1,000 | 1,000 |
| Nonoperating Income (Loss) | <u>-2,000</u> | <u>-2,000</u> |
| Income (Loss) from Continuing Operations Before Income Taxes | 1,000 | -3,000 |
| Income Tax Expense (Benefit) | <u>500</u> | <u>1,000</u> |
| Income (Loss) from Continuing Operations | 500 | -4,000 |
| Income (Loss) from Discontinued Operations, Net | <u>0</u> | <u>0</u> |
| Net Income (Loss) | <u>500</u> | <u>-4,000</u> |
| 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, Indirect Cash Flow Statement)
(in US Dollars)

| | For Year Ended December 31, | |
|--|------------------------------------|-------------|
| | 2004 | 2003 |
| 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 Cash Flow Statement (Commercial and Industrial, Direct Cash Flow Statement)
(in US Dollars)

| | For Year Ended December 31, | |
|--|------------------------------------|-------------|
| | 2004 | 2003 |
| 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 (Depository and Lending Institutions, Direct
Cash Flow Statement)
(in US Dollars)

| | For Year Ended December 31, | |
|--|------------------------------------|-------------|
| | 2004 | 2003 |
| Cash Flow Provided by (used in) Operating Activities, Net | | |
| Proceeds from Collection of Interest Income | 500 | 5,500 |
| Proceeds from Collection of Fees and Commissions | 500 | 500 |
| 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 Statement of Changes in Equity
(in US Dollars)

| | Preferred Stock (Shares) | Common Stock (Shares) | Preferred Stock | Common Stock | Additional Paid in Capital | Retained Earnings (Accumulated Losses) | Equity |
|------------------------------|-----------------------------|--------------------------|-----------------|--------------|-------------------------------|---|--------|
| Balance at December 31, 2002 | 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, 2003 | 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, 2004 | 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

This is information about the nature of the business. Blah blah blah blah.

Reclassification of Financial Statement Items

This is information relating to the reclassification of financial statement accounts. Blah blah blah blah.

Number of Employees

The entity had 300 and 250 employees in 2004 and 2003, 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

These are the cash and cash equivalents policies. Blah blah blah blah.

Receivables Policies

These are the receivables policies. Blah blah blah blah.

Inventories Policies

These are the inventory policies. Blah blah blah blah.

Prepaid Expenses Policies

These are the prepaid expenses policies. Blah blah blah blah.

Property, Plant and Equipment Policies

These are the property, plant and equipment policies. Blah blah blah blah.

Measurement Basis

This is information about the measurement basis. Blah blah blah blah.

Depreciation Method

This is information relating to depreciation method. Blah blah blah blah.

Estimated Useful Life

This is information relating to the estimated useful life. Blah blah blah blah.

Other Assets Policies

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

Payables and Accruals Policies

These are the payables and accrual policies. Blah blah blah blah.

Debt Policies

These are the debt policies. Blah blah blah blah

Long-Term Debt

These are the long term debt policies. Blah blah blah blah

Other Liabilities Policies

These are the other liabilities policies. Blah blah blah.

Equity Policies

These are the equity policies. Blah blah blah.

Common Stock

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

These are the common stock policies. Blah blah blah.

Preferred Stock

These are the preferred stock policies. Blah blah blah.

Additional Paid in Capital

These are the additional paid in capital policies. Blah blah blah.

Retained Earnings (Accumulated Losses)

These are the retained earnings policies. Blah blah blah.

Income Taxes Policies

This is the income tax policy.

Other Accounting Policies

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

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

ABC Company, Inc.
Notes to the Consolidated Financial Statements
December 31, 2004 and 2003

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, 2002 | 1,000 | 1,000 | 1,000 | 1,000 | 4,000 |
| Additions | 1,000 | 1,000 | 1,000 | 1,000 | 3,000 |
| Disposals | -1,000 | -1,000 | -1,000 | -1,000 | -3,000 |
| Translation Difference | 0 | 0 | 0 | 0 | 0 |
| Other Increase (Decrease) | 0 | 0 | 0 | 0 | 0 |
| Balance at December 31, 2003 | 1,000 | 1,000 | 1,000 | 1,000 | 4,000 |
| Additions | 1,000 | 1,000 | 1,000 | 1,000 | 3,000 |
| Disposals | -1,000 | -1,000 | -1,000 | -1,000 | -3,000 |
| Translation Difference | 0 | 0 | 0 | 0 | 0 |
| Other Increase (Decrease) | 0 | 0 | 0 | 0 | 0 |
| Balance at December 31, 2004 | 1,000 | 1,000 | 1,000 | 1,000 | 4,000 |

The following is a summary of leasehold land and buildings as of December 31, 2004 and 2003:

| Leasehold | Location | Description | Tenure | Tenure Start Date | Land Area | Value (at Cost) |
|--------------------|---------------------|-------------|--------------------|----------------------|-----------|-----------------|
| company:LeaseholdA | Tacoma, Washington | Warehouse | Fifteen year lease | 2000-01-01 | 1,000 | 5,000 |
| company:LeaseholdB | Seattle, Washington | Warehouse | Twenty year lease | 2000-01-01 | 100,000 | 50,000 |
| Total | | | | | 101,000 | 55,000 |

4. INCOME TAXES

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

| | | As of December 31, | |
|------------------------------|--|--------------------|-------|
| | | 2004 | 2003 |
| 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 |
| | <hr/> |
| Long-Term Debt | 1,500 |
| | <hr/> |

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

| As of December 31, | | |
|---|-------|-------|
| | 2004 | 2003 |
| Debt Instrument A descriptive information | 500 | 500 |
| Debt Instrument B descriptive information | 500 | 500 |
| Debt Instrument C descriptive information | 500 | 500 |
| | <hr/> | <hr/> |
| Long-Term Debt | 1,500 | 1,500 |
| Long-Term Debt, Current | 1,000 | 1,000 |
| | <hr/> | <hr/> |
| Long-Term Debt, Noncurrent | 500 | 500 |
| | <hr/> | <hr/> |

ABC Company, Inc.
Notes to the Consolidated Financial Statements
December 31, 2004 and 2003

6. BUSINESS SEGMENTS

The following is information about the business segments:

2004

| | Business Segment 1 | Business Segment 2 | 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 common and preferred stock which was outstanding as of December 31:

| | As of December 31, | |
|---------------------------------|--------------------|--------|
| | 2004 | 2003 |
| Authorised: | | |
| company:ClassACommonStockMember | 10,000 | 10,000 |
| company:ClassBCommonStockMember | 10,000 | 10,000 |
| company:ClassAPreferredStock | 10,000 | 10,000 |
| company:ClassBPreferredStock | 10,000 | 10,000 |

8. SHARE OWNERSHIP PLANS

company:ShareOwnershipPlan1

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

Awards:

| Type | Outstanding 2003 | Granted | Forfeited | Exercised | Expired | Outstanding 2004 |
|------|---------------------|---------|-----------|-----------|---------|---------------------|
| 2004 | 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 2005-01-15.

Description of subsequent event number 2 which relates to the purchase of a business. The event occurred on 2005-01-20.

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 |
|-----------------------|----------------------|---|
| company:RelatedParty1 | Parent | This is other descriptive information about the relationship. |
| company:RelatedParty2 | JointVenture | This is other descriptive information about the relationship. |

Transactions with Related Parties:

| Party | Transaction Description | Pricing Policy | Amount |
|-----------------------|---------------------------|----------------|--------|
| company:RelatedParty1 | Transaction 1 description | Cost | 1000 |
| company:RelatedParty1 | Transaction 2 description | Cost | 1000 |
| company:RelatedParty2 | Transaction 1 description | Cost | 1000 |
| company:RelatedParty2 | Transaction 2 description | Cost | 1000 |

11. DIRECTOR COMPENSATION

The following is a summary of director compensation: (data grabbed from XBRL tuple)

| Name of Director | Salary | Bonus | Director Fee | Total Salary, Bonus, Directors | Fair Value of Options Granted |
|-------------------|--------|-------|--------------|-----------------------------------|----------------------------------|
| | | | | Fee | |
| company:Director1 | 1,000 | 1,000 | 1,000 | 3,000 | 1,000 |
| company:Director2 | 1,000 | 1,000 | 1,000 | 3,000 | 1,000 |
| Total | 2,000 | 2,000 | 2,000 | 6,000 | 2,000 |

(Alternative view using text block) The following is a summary of director compensation:

| Name of Director | Salary | Bonus | Director Fees | Salary, Bonus & Fees | Fair Value of Options Granted |
|------------------|--------|-------|------------------|-------------------------|----------------------------------|
| Director 1 | 1,000 | 1,000 | 1,000 | 3,000 | 1,000 |
| Director 2 | 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:

| | 2004 | 2003 |
|--|-------|-------|
| Cash and Cash Equivalents, per Cash Flow Statement | 0 | 1,000 |
| Reconciling Item A | 500 | 500 |
| Reconciling Item B | 500 | -500 |
| Cash and Cash Equivalents, per Balance Sheet | 1,000 | 1,000 |

Portfolio of Investments

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

| Shares | Description | Moody's Rating | S & P Rating | Value |
|--|-------------------------------|--------------------|--------------|--------------|
| SHORT-TERM INVESTMENTS | | | | |
| United States | | | | |
| USA | | | | |
| gaap:InvestmentInGovernmentalEntities | | | | |
| gaap:USFederalGovernment | | | | |
| 10 | company:TreasuryBills34712010 | gaap:APlusPlusPlus | gaap:AAA | 1,000 |
| 10 | company:TreasuryBills33712011 | gaap:APlusPlusPlus | gaap:AAA | 1,000 |
| 10 | company:TreasuryBills36712015 | gaap:APlusPlusPlus | gaap:AAA | 1,000 |
| 10 | company:TreasuryBills33712025 | gaap:APlusPlusPlus | gaap:AAA | 1,000 |
| Total Investments (2004 and 2003) | | | | 4,000 |

Revenue Analysis

The following is an analysis of revenue for the company. The analysis shows sales by customer ID for the company (note that the data is being pulled from a typed dimension provided within the contextual information):

| Customer ID | Amount |
|-------------------|--------|
| company:CustomerA | 100 |
| company:CustomerB | 100 |
| company:CustomerC | 100 |

ABC Company, Inc.
Management Discussion and Analysis (Text Block)
December 31, 2004 and 2003

MANAGEMENT DISCUSSION AND ANALYSIS (Using Text Block)

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.

MANAGEMENT DISCUSSION AND ANALYSIS (Using Extention)

The following is an example 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.

- 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

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Trade receivables include receivables from major customers.

Trade receivables include related party receivables.

DIRECTORS COMPENSATION

The following is a summary of director compensation:

TO DO!

* Note that an XBRL Processor would go get the label (in any language) from the taxonomy.

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:

TO DO!

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.