

Simple Calculation

Sample Company
December 31,
(thousands of dollars)

	<u>2007</u>	<u>2006</u>
Cash and Cash Equivalents, per Balance Sheet	1,000	1,000
Reconciling Item A	500	500
Reconciling Item B	-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.