

## Multiple Calculations

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

|  | <u>2007</u>   | <u>2006</u>   |
|--|---------------|---------------|
| <b>TRADE AND OTHER RECEIVABLES</b>                             |               |               |
| <b>Trade and Other Receivables, Net, by Component</b>          |               |               |
| Trade Receivables, Net   | 8,790         | 6,431         |
| Financing Lease Receivables, Net                               | 2,498         | 1,263         |
| Other Receivables, Net   | <u>1,305</u>  | <u>1,096</u>  |
| Trade and Other Receivables, Net                               | <u>12,593</u> | <u>8,790</u>  |
| <b>Trade and Other Receivables, Net, by Net/Gross</b>          |               |               |
| Trade and Other Receivables, Gross                             | 18,280        | 13,472        |
| Allowance for Doubtfull Accounts                               | <u>-5,687</u> | <u>-4,682</u> |
| Trade and Other Receivables, Net                               | <u>12,593</u> | <u>8,790</u>  |
| <b>Trade and Other Receivables, Net, by Current/Noncurrent</b> |               |               |
| Trade Receivables, Net, Current                                | 6,340         | 5,701         |
| Trade Receivables, Net, Noncurrent                             | <u>6,253</u>  | <u>3,089</u>  |
| Trade and Other Receivables, Net                               | <u>12,593</u> | <u>8,790</u>  |

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