

Nested Calculation

Sample Company
December 31,
(thousands of dollars)

	As of December 31,	
	2007	2006
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 form an integral part of the consolidated financial statements.