LOWER OF COST OR MARKET (LCM) INVENTORY LEDGER

COMPANY NAME

VALUATION DATE

PREPARED BY

APPROVED BY

ITEM NO. / SKU	DESCRIPTION	QUANTITY	UNIT VALUES ($)			TOTAL VALUES ($)		WRITE-DOWN ADJUSTMENT ($)
			COST	MARKET	LCM	AT COST	AT LCM	
TOTALS								

Prepared By (Signature / Date)

Reviewed By (Signature / Date)

Authorized Approval (Signature / Date)