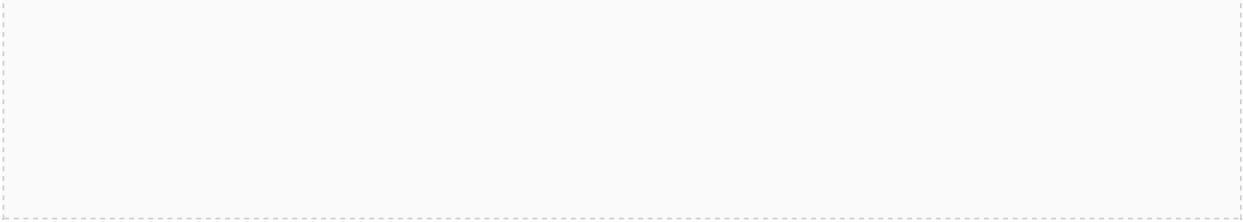


Statement of Retrospective Income and Prior Period Earnings

Company Name: _____
Reporting Period: _____
Prior Period Affected: _____

Description	As Originally Reported	Retrospective Adjustment	As Restated
REVENUES			
.....			
.....			
Total Revenue			
COST OF GOODS SOLD			
.....			
Total Cost of Goods Sold			
Gross Profit			
OPERATING EXPENSES			
.....			
.....			
.....			
Total Operating Expenses			
Operating Income (EBIT)			
Interest Expense			
Income Tax Expense			
Net Income			
RETAINED EARNINGS & PRIOR PERIOD ADJUSTMENTS			
Retained Earnings, Beginning of Period			
Prior Period Adjustment (see Note below)			
Adjusted Beginning Retained Earnings			
Add: Net Income (Restated)			
Less: Dividends Paid			
Retained Earnings, End of Period			

NOTES & EXPLANATION OF ADJUSTMENTS



Prepared By

Approved By