

Reconciliation of Balance

Sample Company
December 31,
(thousands of dollars)

	<u>2010</u>	<u>2009</u>
Cash and Cash Equivalents, per Balance Sheet	1,000	1,000
Reconciling Item A	2,500	500
Reconciling Item B	-500	500
	<u>3,000</u>	<u>2,000</u>

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