

Adjustment

Sample Company
December 31,
(thousands of dollars)

	<u>2010</u>	<u>2009</u>
Changes in Equity		
<i>Prior Period Adjustment</i>		
Retained Earnings (Accumulated Losses), Originally Stated 2009	4,000	
Change in Accounting Policy	3,000	
Correction of an Error	<u>-1,000</u>	
Retained Earnings (Accumulated Losses), Restated 2009 Beginning Balance	<u>6,000</u>	

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