

## Roll Forward

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**Sample Company**  
**December 31,**  
**(thousands of dollars)**

|                             | <u>2010</u>  | <u>2009</u>  |
|-----------------------------|--------------|--------------|
| <b>Roll Forward of Land</b> |              |              |
| Land, Beginning Balance     | 1,147        | 1,147        |
| Additions                   | 1,992        | 400          |
| Disposals                   | -193         | -200         |
| Translation difference      | 2,401        | -200         |
|                             | <hr/>        | <hr/>        |
| Land, Ending Balance        | <u>5,347</u> | <u>1,147</u> |

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