

General Comment

Sample Company
For Period Ending December 31,
(thousands of dollars, except number of employees)

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Sales, Net	1,500	1,400	1,300	1,200	1,100
Income (Loss) from Continuing Operations	500	400	300	200	100
Net Income (Loss) <i>(a) (c)</i>	51	41	31	21	11
Cash Flow Provided by (used in) Operating Activities, Net	5,000	4,000	3,000	2,000	1,000
Capital Additions	1,000	650	550	450	350
Average Number of Employees <i>(b) (c)</i>	300	290	280	270	260

COMMENTS:

(a). XBRL Footnote: This is an XBRL footnote, there is no 'categorization' as to what this is for. This indicates that the report is trying to tell you something about the Fact pattern:NetIncomeLoss' for a specific context.

(b). XBRL Footnote: This is another XBRL footnote, again, trying to tell you something about the average number of employees.

(c). BRM Comment: This comment is specifically identified as a 'BRM:GeneralComment', rather than an XBRL Footnote. Further, this BRM:GeneralComment hooks two reported Facts together.

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