

ASSETS	ABC & LLCs	PQR	JKL	MNO	DEF	GHI	VWX	Total		
	2004	2004	2004	2004	2004	2004	2004	Pre-Eliminations 2004	Eliminations 2,004	Consolidated 2004
CURRENT ASSETS										
Cash	\$ 322	\$ 5	\$ 66	\$ 51	\$ 142			\$ 586		\$ 586
Accounts receivable										
Trade, net of allowance for doubtful accounts of \$___ in 2005	50,367							50,367		50,367
Employee and affiliated companies	31							31		31
Investment in J & J Lott		1,627						1,627	(1,627)	0
Inventory	163,256							163,256		163,256
Prepaid expenses and other	3,787				270			4,057	(330)	3,727
Total current assets	217,763	1,632	66	51	412	-	-	219,924	-	217,967
EQUIPMENT AND LEASEHOLD IMPROVEMENTS										
Land	-		2,540	1,044				3,584		3,584
Land improvements	-		1,454	225				1,679		1,679
Buildings and improvements:	-		11,228	3,137				14,365		14,365
Transportation equipment	-							-		-
Warehouse and office equipment	22,492		228					22,720		22,720
Leasehold improvements	8,340							8,340		8,340
	30,832	-	15,450	4,406	-	-	-	50,688		50,688
Less accumulated depreciation and amortization	12,928		3,694	476				17,098		17,098
	17,904	-	11,756	3,930	-	-	-	33,590		33,590
Construction in progress	17,904		11,756	3,930				33,590		33,590
			15	3				18		18
OTHER NON-CURRENT ASSETS										
NOTES RECEIVABLE FROM AFFILIATE	785							785		785
	\$ 236,452	\$ 1,632	\$ 11,837	\$ 3,984	\$ 412	\$ -	\$ -	\$ 254,317	\$ -	\$ 252,360
LIABILITIES AND STOCKHOLDERS' EQUITY										
CURRENT LIABILITIES										
Disbursements in transit in excess of cash on deposit	\$ 38,644							\$ 38,644		\$ 38,644
Note payable to bank	57,673							57,673		57,673
Interest rate swap	612		270					882		882
Advances from stockholders	16,387							16,387		16,387
Accounts payable	24,144			21	136			24,301	(136)	24,165
Accrued liabilities	3,571							3,571		3,571
Current portion of notes payable	-							-		-
Total current liabilities	141,031	-	270	21	136	-	-	141,458	-	141,322
COMMITMENTS (Note 3)										
NOTES PAYABLE, net of current portion			8,637	1,093				9,730		9,730
EQUITY										
Stockholder's Equity										
Common stock	523	153	2,123	2,145	551			5,495	(4,972)	523
Capital			1,627					1,627	(1,627)	0
Accumulated other comprehensive loss	(612)		(270)					(882)	270	(612)
Distributions		(1,945)	(550)		(280)			(2,775)	2,775	0
Retained earnings	95,510	3,424		725	5			99,664	(4,154)	95,510
Non-controlling Interest	-							-	5,887	5,887
	95,421	1,632	2,930	2,870	276	-	-	103,129	-	101,308
	\$ 236,452	\$ 1,632	\$ 11,837	\$ 3,984	\$ 412	\$ -	\$ -	\$ 254,317	\$ -	\$ 252,360
Equity Rollforward										
12/31/2004		1,632	2,930	2,870	276	-	-	\$ -		\$ -
Additional Contributions					32	1,429	6,285	7,746		7,746
Less: distributions		(960)	(1,365)	(53)	-	-	-	(2,378)		(1,396)
2005 Net Income		971	1,468	804	(9)	(242)	(5)	2,987	982	1,994
Change in OCI			191			(83)		108	(993)	108
								0		0
12/31/2005		1,643	3,224	3,621	299	1,104	6,280	8,463		8,452
ULD		-	-	-	-	-	-	-		0
		1,643	3,224	3,621	299	1,104	6,280	8,463		8,452

Note: These materials are provided to facilitate understanding of the issues to be addressed at PCFRC meetings. These materials are presented for discussion purposes only; they are not intended to reflect the views of the FASB, AICPA, or their staffs. Official positions of the FASB are determined only after extensive due process and deliberations.

Reconciliation of Cumulative Effect	
Total Equity of VIEs including AOCI	\$ 7,708
Less PQR investment in JKL	(1,627)
Less prepaid rent on ABC balance sheet recognized in prior years in JKL	(194)
	\$ 5,887