

**Manufacturing Sample File
Inventory Valuation Summary
As of December 31, 2011**

| | Item Description | On Hand | U/M | Avg Cost | Asset Value | % of Tot Asset | Sales Price | Retail Value | % of Tot Retail |
|----------------------------|--------------------------------------|---------|-----|----------|-------------|----------------|-------------|--------------|-----------------|
| Inventory | | | | | | | | | |
| AN-12x1 | Anchor, 12x1 RedCap | 785 | ea | 0.45 | 353.25 | 0.3% | 1.00 | 785.00 | 0.3% |
| ANAD | Adhesive, Anchor | 16 | ea | 10.00 | 160.00 | 0.1% | 20.00 | 320.00 | 0.1% |
| ANBA-BL | Anchor Base, Black | 37 | ea | 72.13 | 2,668.74 | 2.3% | 150.00 | 5,550.00 | 2.1% |
| ANPI-BL | Anchor Pin, Black | 36 | ea | 24.28 | 873.90 | 0.8% | 50.00 | 1,800.00 | 0.7% |
| ANSP | Anchor Spring | 505 | ea | 0.50 | 252.50 | 0.2% | 1.00 | 505.00 | 0.2% |
| BO-1/2x4-J | Box, 1/2"x4 Single J Box | 18 | ea | 172.22 | 3,100.00 | 2.7% | 300.00 | 5,400.00 | 2% |
| CEPE | PED-09-3487 Center Pedestal | 3 | ea | 250.00 | 750.00 | 0.7% | 500.00 | 1,500.00 | 0.6% |
| CODR | 0034-121 Cordless Drill | 8 | ea | 146.63 | 1,173.00 | 1% | 300.00 | 2,400.00 | 0.9% |
| DE-R12 | Inf Deckmount, R1/2 Baldor Motor | 20 | ea | 236.43 | 4,728.60 | 4.1% | 550.00 | 11,000.00 | 4.1% |
| DR-4-AL | Drum, 4", Aluminum | 688 | ea | 21.78 | 14,982.69 | 13% | 50.00 | 34,400.00 | 12.9% |
| DRPE | PowerTrak, Drive Pedestal | 4 | ea | 385.00 | 1,540.00 | 1.3% | 193.00 | 772.00 | 0.3% |
| ELCO-12G | Electrical Cord, 12 Gauge | 12 | ea | 45.00 | 540.00 | 0.5% | 90.00 | 1,080.00 | 0.4% |
| GR-#4-BR | Grommet, #4 Brass | 600 | ea | 0.50 | 300.00 | 0.3% | 1.00 | 600.00 | 0.2% |
| HETO | T Style Hex Tool | 65 | ea | 75.00 | 4,875.00 | 4.2% | 175.00 | 11,375.00 | 4.3% |
| LEED-CL | Leading Edge, Clear | 381 | ea | 5.00 | 1,905.00 | 1.7% | 10.00 | 3,810.00 | 1.4% |
| MOST | ST-89078-34 Motor Stickers | 11 | ea | 20.00 | 220.00 | 0.2% | 50.00 | 550.00 | 0.2% |
| Pool Covers | | | | | | | | | |
| POCO-AQ | Pool Cover, Aqua | 2 | ea | 746.25 | 1,492.50 | 1.3% | 2,499.77 | 4,999.54 | 1.9% |
| POCO-DB | Pool Cover - Dark Blue | 2 | ea | 745.83 | 1,491.67 | 1.3% | 2,499.77 | 4,999.54 | 1.9% |
| POCO-FG | Pool Cover, Forest Green | 4 | ea | 821.43 | 3,285.71 | 2.9% | 2,999.77 | 11,999.08 | 4.5% |
| POCO-LB | Pool Cover, Light Blue | 16 | ea | 742.50 | 11,880.00 | 10.3% | 2,499.77 | 39,996.32 | 15% |
| Pool Covers - Other | | 0 | | 0.00 | 0.00 | 0% | 0.00 | 0.00 | 0% |
| Total Pool Covers | | 24 | ea | | 18,149.88 | 15.80% | | 61,994.48 | 23.20% |
| PUBR | Pulley Bracket | 0 | ea | 95.00 | 0.00 | 0% | 178.50 | 0.00 | 0% |
| PUEN | Pulley End Casting TT w/pulley | 30 | ea | 10.00 | 300.00 | 0.3% | 20.00 | 600.00 | 0.2% |
| Pumps | | | | | | | | | |
| PU-1800 | Rule Pump 1800 | 55 | ea | 176.36 | 9,700.00 | 8.4% | 500.00 | 27,500.00 | 10.3% |
| PUBP | Rule Pump, Base Plate | 46 | ea | 51.09 | 2,350.00 | 2% | 85.00 | 3,910.00 | 1.5% |
| PUHC | Rule Pump, House Clamps | 39 | ea | 24.12 | 940.50 | 0.8% | 45.00 | 1,755.00 | 0.7% |
| PUKH | Rule Pump, Key Hole Panel Rivet | 153 | ea | 35.26 | 5,395.00 | 4.7% | 75.00 | 11,475.00 | 4.3% |
| Pumps - Other | | 0 | | 0.00 | 0.00 | 0% | 0.00 | 0.00 | 0% |
| Total Pumps | | 293 | ea | | 18,385.50 | 16.00% | | 44,640.00 | 16.70% |
| REHO | Retainer Hook, Manual Strap | 23 | ea | 50.00 | 1,150.00 | 1% | 112.00 | 2,576.00 | 1% |
| REUN-1/2HP | Inf Recessed Unit 1/2 HP Baldor | 14 | ea | 798.57 | 11,180.00 | 9.7% | 1,650.00 | 23,100.00 | 8.6% |
| RO-1/4in | Rope w/Core 1/4" - Per Foot | 1,665 | ft | 0.50 | 832.50 | 0.7% | 1.00 | 1,665.00 | 0.6% |
| ROPE | Rope | 1,250 | ft | 0.50 | 625.00 | 0.5% | 1.00 | 1,250.00 | 0.5% |
| RORE | Single Rope Reel | 14 | ea | 285.00 | 3,990.00 | 3.5% | 550.00 | 7,700.00 | 2.9% |
| RORO-4 | 0034-210 Rocky Roller #4 dsaf sdf... | 66 | ea | 10.00 | 660.00 | 0.6% | 20.00 | 1,320.00 | 0.5% |

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|-----------------|------------------|----------------------------------|---------------|----------------|-------------|-------------------|----------------|--------------|-------------------|----------------|
| Screws | | | | | | | | | | |
| | SC-10x.5-SS | Screw, 10x1/2 phil pan SS | 842 | bx of 100 | 7.34 | 6,178.50 | 5.4% | 22.50 | 18,945.00 | 7.1% |
| | SC-12 | Screw, #12 Drill Flex HWH #3 Tek | 295 | bx of 100 | 11.00 | 3,245.00 | 2.8% | 25.75 | 7,596.25 | 2.8% |
| | SC-12x1.75-SS | Screw, Track 12x1 3/4" Oval SS | 725 | bx of 100 | 4.30 | 3,121.00 | 2.7% | 15.00 | 10,875.00 | 4.1% |
| | SC-12x3in-SS | Screw, Track #12x3" POH SS | 251 | ea | 1.25 | 313.75 | 0.3% | 2.50 | 627.50 | 0.2% |
| | Screws - Other | | 0 | | 0.00 | 0.00 | 0% | 0.00 | 0.00 | 0% |
| | Total Screws | | 2,113 | -MIXED- | | 12,858.25 | 11.20% | | 38,043.75 | 14.20% |
| | SNHO | Snap Hook, Manual Strap | 115 | ea | 49.16 | 5,653.36 | 4.9% | 112.00 | 12,880.00 | 4.8% |
| | SPRI | Spring | 294 | ea | 0.50 | 147.00 | 0.1% | 3.00 | 882.00 | 0.3% |
| | STRE-1/2 | 52-2298 Strain Relief, 1/2" lg | 16 | ea | 45.00 | 720.00 | 0.6% | 90.00 | 1,440.00 | 0.5% |
| | TRGU | Track Guides, TT (Pair) | 99 | pr | 43.33 | 4,290.00 | 3.7% | 100.00 | 9,900.00 | 3.7% |
| | TRTO-CL | Track Top Clear | 29 | ea | 65.00 | 1,885.00 | 1.6% | 130.00 | 3,770.00 | 1.4% |
| | TUCA-4x2 | PowerTrak, Tube Castings 4"x2" | 10 | ea | 95.00 | 950.00 | 0.8% | 175.00 | 1,750.00 | 0.7% |
| | URCO | UR- Connectors | 292 | ea | 35.00 | 10,220.00 | 8.9% | 75.00 | 21,900.00 | 8.2% |
| | WA-RU | Washer, Rubber | 1,170 | ea | 3.00 | 3,510.00 | 3.1% | 6.00 | 7,020.00 | 2.6% |
| | WHAS | Wheel Assembly | 20 | pr | 15.00 | 300.00 | 0.3% | 30.00 | 600.00 | 0.2% |
| | WINU-OR | Wire Nuts, Orange | 166 | ea | 3.34 | 554.93 | 0.5% | 6.50 | 1,079.00 | 0.4% |
| | WINU-YE | Wire Nuts, Yellow | 206 | ea | 3.77 | 776.59 | 0.7% | 7.80 | 1,606.80 | 0.6% |
| | Total Inventory | | 11,098 | -MIXED- | | 135,560.69 | 117.80% | | 327,564.03 | 122.50% |
| Assembly | | | | | | | | | | |
| | 1000-MC | MANUAL COVER 1000 | 4 | ea | 1,656.00 | 6,624.00 | 5.8% | 3,000.00 | 12,000.00 | 4.5% |
| | 1500-PM | POWER MANUAL 1500 | -5 | ea | 1,713.25 | -8,566.25 | -7.4% | 4,250.00 | -21,250.00 | -7.9% |
| | 2000-PT | Reduced Labor from 2 to 1 (Qty) | -6 | ea | 2,076.51 | -12,459.06 | -10.8% | 6,000.00 | -36,000.00 | -13.5% |
| | 3000-UL | ULTIMATE 3000 | -2 | | 3,038.65 | -6,077.30 | -5.3% | 7,500.00 | -15,000.00 | -5.6% |
| | Total Assembly | | -9 | ea | | -20,478.61 | -17.80% | | -60,250.00 | -22.50% |
| TOTAL | | | 11,089 | -MIXED- | | 115,082.08 | 100.00% | | 267,314.03 | 100.00% |