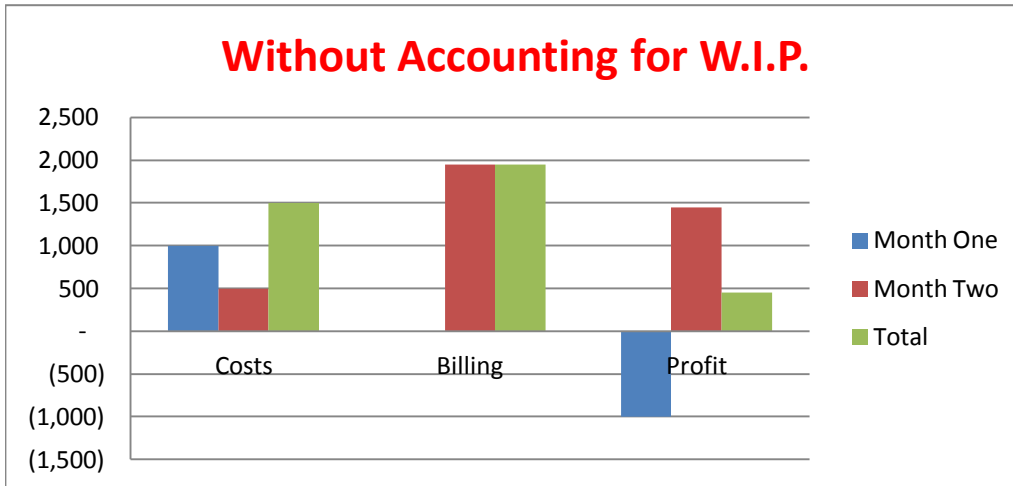


Chart of profitability and effect of wip

Without Accounting for WIP

Month	Costs	Billing	Profit
Month One	1,000	-	(1,000)
Month Two	500	1,950	1,450
Total	1,500	1,950	450



With Accounting for WIP

Month	Costs	Billing	Profit
Month One	1,000	1,300	300
Month Two	500	650	150
Total	1,500	1,950	450

