

1 Q. Regarding NP-90: Please explain why the 2002 January pre-purchase
2 inventory price at page 1 does not equal the 2002 January pre-purchase
3 inventory price at page 2.

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6 A. The difference is due to the COS being based on a forecast January 2002
7 opening inventory cost and the actual 2002 being based on the actual
8 January 2002 opening inventory cost.