

1 Q. Schedule VIII, 2nd Revision – Oct. 31, 2003, J.C. Roberts: Please explain the
2 change in “Accounts payable and accrued liabilities” as at December 31,
3 2003 and December 31, 2004 from the August to October filing.

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6 A. Accounts payable and accrued liabilities is the balancing account, after all
7 other required changes to balance sheet accounts have been processed.