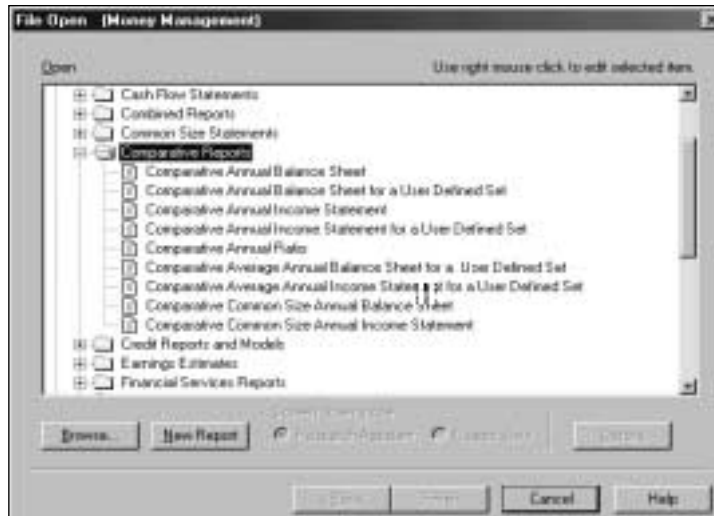
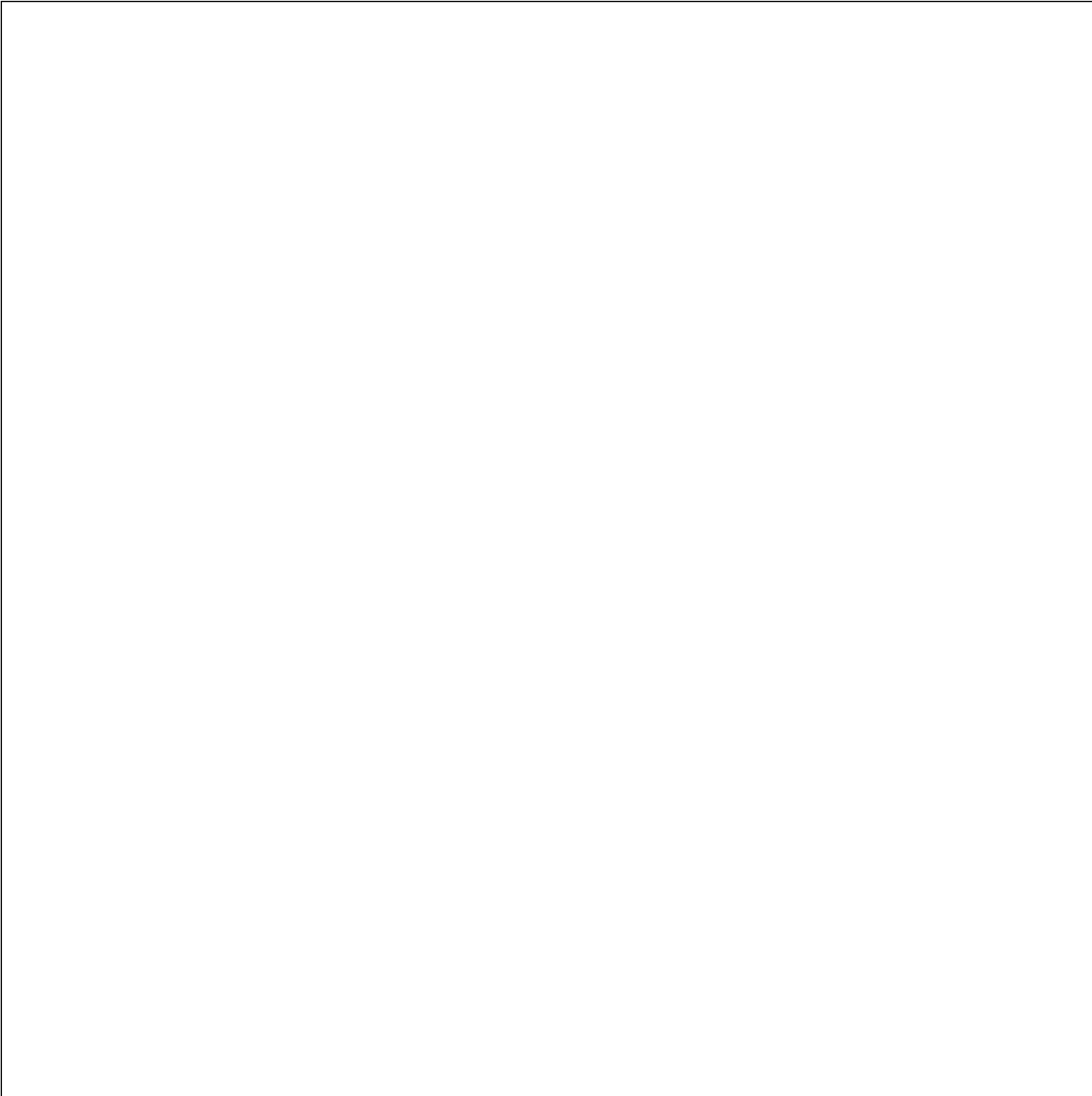


Reports in the Comparative Reports Folder

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Comparative Annual Balance Sheet	CBSCMPR
Comparative Annual Balance Sheet for a User Defined Set	CBSCC
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Comparative Common Size Annual Income Statement	CISCMPRC





Comparative Annual Balance Sheet for a User Defined Set (CBSCC)

Description

This report compares annual balance sheet data for a user-defined set to four companies for a single period. Data for companies in the user-defined set is summed. Data for each of the comparison companies is presented separately and as a percentage of aggregate data.

Set Population Count: 33	COMPARATIVE COMPOSITE ANNUAL BALANCE SHEET (\$ MILLIONS, EXCEPT PER SHARE)								
	COMPOSITE	INTL BUS MA Dec99	% OF TOTAL	HITACHI LTD Mar99	% OF TOTAL	HEWLETT-PCK Oct99	% OF TOTAL	TOSHIBA CP Mar99	% OF TOTAL
ASSETS									
Cash & Equivalents	45,729.483	5,831.000	12.8	14,833.769	32.4	5,590.000	12.2	5,138.587	11.2
Net Receivables	69,000.480	27,618.000	40.0	18,063.025	26.2	7,847.000	11.4	11,547.710	16.7
Inventories	25,508.708	4,868.000	19.1	12,155.760	47.7	4,863.000	19.1	8,246.992	32.3
Prepaid Expenses	0.475	@CF	@CF	@CF	@CF	0.000	0.0	@CF	@CF
Other Current Assets	16,519.795	4,838.000	29.3	3,436.487	20.8	3,342.000	20.2	2,326.777	14.1
Total Current Assets	156,758.939	43,155.000	27.5	48,489.039	30.9	21,642.000	13.8	27,260.066	17.4
Gross Plant, Property & Equip	124,777.443	39,616.000	31.7	60,087.184	48.2	8,920.000	7.1	36,281.031	29.1
Accumulated Depreciation	72,803.595	22,026.000	30.3	38,536.711	52.9	4,587.000	6.3	23,471.545	32.2
Net Plant, Property & Equipment	51,986.860	17,590.000	33.8	21,550.471	41.5	4,333.000	8.3	12,809.488	24.6
Investments at Equity	6,617.000	@CF	@CF	0.000	0.0	0.000	0.0	4,183.182	63.2
Other Investments	3,828.108	@CF	@CF	@CF	@CF	@CF	@CF	1,250.975	32.7
Intangibles	3,412.230	1,045.000	30.6	0.000	0.0	189.000	5.5	0.000	0.0
Deferred Charges	6,487.048	5,676.000	87.5	0.000	0.0	0.000	0.0	0.000	0.0
Other Assets	42,982.344	20,029.000	46.6	9,931.323	23.1	9,133.000	21.2	4,277.752	10.0
TOTAL ASSETS	272,072.532	87,495.000	32.2	79,970.836	29.4	35,297.000	13.0	49,781.465	18.3
LIABILITIES									
Long Term Debt Due In One Year	7,254.494	5,805.000	80.0	944.363	13.0	468.000	6.5	1,949.140	26.9
Notes Payable	20,220.497	8,425.000	41.7	8,640.851	42.7	2,637.000	13.0	6,342.289	31.4
Accounts Payable	29,657.604	6,400.000	21.6	8,309.950	28.0	3,517.000	11.9	8,381.322	28.3
Taxes Payable	8,896.639	4,792.000	53.9	522.653	5.9	2,152.000	24.2	414.975	4.7
Accrued Expenses	15,602.572	@CF	@CF	5,738.835	36.8	2,823.000	18.1	@CF	@CF
Other Current Liabilities	30,642.709	14,156.000	46.2	6,940.439	22.6	2,724.000	8.9	7,541.323	24.6
Total Current Liabilities	112,274.516	39,578.000	35.3	31,097.092	27.7	14,321.000	12.8	24,629.049	21.9
Long Term Debt	29,427.979	14,124.000	48.0	12,216.265	41.5	1,764.000	6.0	9,738.934	33.1
Deferred Taxes	1,577.181	1,354.000	85.8	0.000	0.0	@CF	@CF	0.000	0.0
Investment Tax Credit	0.000	@CF	@CF	0.000	@NC	0.000	@NC	0.000	@NC
Minority Interest	6,317.188	@CF	@CF	6,265.413	99.2	@CF	@CF	1,012.769	16.0
Other Liabilities	22,705.905	11,928.000	52.5	6,683.124	29.4	917.000	4.0	5,720.248	25.2
EQUITY									
Preferred Stock - Redeemable	154.612	0.000	0.0	0.000	0.0	0.000	0.0	0.000	0.0
Preferred Stock - Nonredeemable	472.292	247.000	52.3	0.000	0.0	0.000	0.0	0.000	0.0
Total Preferred Stock	626.904	247.000	39.4	0.000	0.0	0.000	0.0	0.000	0.0
Common Stock	4,116.104	375.000	9.1	2,328.388	56.6	10.000	0.2	2,272.033	55.2
Capital Surplus	35,032.401	11,387.000	32.5	4,089.108	11.7	0.000	0.0	2,361.380	6.7
Retained Earnings	71,399.298	18,039.000	25.3	17,291.445	24.2	18,285.000	25.6	4,047.050	5.7
Less: Treasury Stock	11,404.945	9,537.000	83.6	0.000	0.0	0.000	0.0	0.000	0.0
Common Equity	99,142.858	20,264.000	20.4	23,708.941	23.9	18,295.000	18.5	8,680.463	8.8
TOTAL EQUITY	99,769.762	20,511.000	20.6	23,708.941	23.8	18,295.000	18.3	8,680.463	8.7
TOTAL LIABILITIES & EQUITY	272,072.532	87,495.000	32.2	79,970.836	29.4	35,297.000	13.0	49,781.465	18.3

Comparative Annual Income Statement (CISCMR)

Description

This income statement compares six companies for a single year.

COMPARATIVE INCOME STATEMENT (\$ MILLIONS, EXCEPT PER SHARE)						
	COMPAQ CMP Dec99	APPLE CMP Sep99	GATEWAY INC Dec99	DELL CMPTR Jan00	SUN MICRO Jun99	HEWLETT-PCK Oct99
Sales	38,525.000	6,134.000	8,645.561	25,265.000	11,726.297	42,370.000
Cost of Goods Sold	28,396.000	4,353.000	6,611.639	19,891.000	5,021.414	28,404.000
Gross Profit	10,129.000	1,781.000	2,033.921	5,374.000	6,704.883	13,966.000
Selling, General, & Administrative Expense	8,001.000	1,310.000	1,304.147	2,761.000	4,435.472	8,962.000
Operating Income Before Deprec. Depreciation, Depletion, & Amortization	2,128.000	471.000	729.775	2,613.000	2,269.411	5,004.000
	1,402.000	85.000	134.105	156.000	626.946	1,316.000
Operating Profit	726.000	386.000	595.670	2,457.000	1,642.465	3,688.000
Interest Expense	148.000	47.000	@CF	34.000	0.675	202.000
Non-Operating Income/Expense	42.000	134.000	67.809	222.000	84.599	708.000
Special Items	314.000	203.000	0.000	-194.000	-120.700	0.000
Pretax Income	934.000	676.000	663.479	2,451.000	1,605.689	4,194.000
Total Income Taxes	365.000	75.000	235.535	785.000	574.355	1,090.000
Minority Interest	0.000	0.000	0.000	0.000	0.000	@CF
Income Before Extraordinary Items & Discontinued Operations	569.000	601.000	427.944	1,666.000	1,031.334	3,104.000
Preferred Dividends	0.000	0.000	0.000	0.000	0.000	0.000
Available for Common Savings Due to Common Stock Equivalents	569.000	601.000	427.944	1,666.000	1,031.334	3,104.000
	0.000	0.000	0.000	0.000	0.000	0.000
Adjusted Available for Common Extraordinary Items	569.000	601.000	427.944	1,666.000	1,031.334	3,104.000
Discontinued Operations	0.000	0.000	0.000	0.000	0.000	387.000
Adjusted Net Income	569.000	601.000	427.944	1,666.000	1,031.334	3,491.000
Earnings Per Share Basic - Excluding Extra Items & Disc Op	0.35	2.10	1.36	0.66	0.68	3.08
Earnings Per Share Basic - Including Extra Items & Disc Op	0.35	2.10	1.36	0.66	0.68	3.46
Earnings Per Share Diluted- Excluding Extra Items & Disc Op	0.34	1.80	1.32	0.61	0.63	2.97
Earnings Per Share Diluted - Including Extra Items & Disc Op	0.34	1.80	1.32	0.61	0.63	3.34
EPS Basic from Operations	0.29	1.78	1.36	0.71	0.75	3.08
EPS Diluted from Operations	0.29	1.55	1.32	0.66	0.71	2.97
Dividends Per Share	0.09	0.00	0.00	0.00	0.00	0.64
Com Shares for Basic EPS	1,693.000	286.314	313.974	2,536.000	1,531.706	1,009.000
Com Shares for Diluted EPS	1,735.000	348.328	324.421	2,728.000	1,628.482	1,052.000

Comparative Annual Income Statement for a User Defined Set (CISCC)

Description

This report compares annual income statement data for a user-defined set to four companies. Data for companies in the user-defined set is summed. Data for each of the comparison companies is presented separately and as a percentage of aggregate data.

	COMPARATIVE COMPOSITE ANNUAL INCOME STATEMENT (\$ MILLIONS, EXCEPT PER SHARE)								
	COMPOSITE	INTL BUS MA	% OF TOTAL	TOSHIBA CP	% OF TOTAL	HITACHI LTD	% OF TOTAL	HEWLETT-PCK	% OF TOTAL
Set Population Count: 33									
Sales	299,974.258	87,548.000	29.2	43,809.105	14.6	65,928.711	22.0	42,370.000	14.1
Cost of Goods Sold	195,758.218	49,460.000	25.3	29,567.496	15.1	45,498.535	23.2	28,404.000	14.5
Gross Profit	104,216.040	38,088.000	36.5	14,241.609	13.7	20,430.176	19.6	13,966.000	13.4
Selling, General, & Administrative Expense	69,484.110	21,854.000	31.5	11,403.281	16.4	16,190.934	23.3	8,962.000	12.9
Operating Income Before Deprec. Depreciation, Depletion, & Amortization	34,650.910	16,234.000	46.9	2,838.330	8.2	4,239.240	12.2	5,004.000	14.4
Operating Profit	19,632.396	10,075.000	51.3	251.925	1.3	-281.603	-1.4	3,688.000	18.8
Interest Expense	1,713.957	750.000	43.8	430.975	25.1	487.835	28.5	202.000	11.8
Non-Operating Income/Expense	2,025.048	580.000	28.6	286.306	14.1	18.992	0.9	708.000	35.0
Special Items	1,178.327	1,852.000	157.2	0.000	0.0	-1,095.083	-92.9	0.000	0.0
Pretax Income	21,121.814	11,757.000	55.7	107.256	0.5	-1,845.529	-8.7	4,194.000	19.9
Total Income Taxes	8,188.324	4,045.000	49.4	210.694	2.6	896.273	10.9	1,090.000	13.3
Minority Interest	57.538	@CF	@CF	11.405	19.8	58.148	101.1	@CF	@CF
Income Before Extraordinary Items & Discontinued Operations	12,875.952	7,712.000	59.9	-114.843	-0.9	-2,799.950	-21.7	3,104.000	24.1
Preferred Dividends	20.537	20.000	97.4	0.000	0.0	0.000	0.0	0.000	0.0
Available for Common Savings Due to Common Stock Equivalents	12,855.415	7,692.000	59.8	-114.843	-0.9	-2,799.950	-21.8	3,104.000	24.1
Adjusted Available for Common	12,855.415	7,692.000	59.8	-114.843	-0.9	-2,799.950	-21.8	3,104.000	24.1
Extraordinary Items	-0.552	0.000	0.0	0.000	0.0	0.000	0.0	0.000	0.0
Discontinued Operations	387.000	0.000	0.0	0.000	0.0	0.000	0.0	387.000	100.0
Adjusted Net Income	13,241.863	7,692.000	58.1	-114.843	-0.9	-2,799.950	-21.1	3,491.000	26.4
Earnings Per Share Basic - Excluding Extra Items & Disc Op	1.15	4.25		-0.04		-8.40		3.08	
Earnings Per Share Basic - Including Extra Items & Disc Op	1.19	4.25		-0.04		-8.40		3.46	
Earnings Per Share Diluted- Excluding Extra Items & Disc Op	1.10	4.12		-0.04		-8.40		2.97	
Earnings Per Share Diluted - Including Extra Items & Disc Op	1.13	4.12		-0.04		-8.40		3.34	
EPS Basic from Operations	1.11	3.84		-0.04		-6.78		3.08	
EPS Diluted from Operations	1.01	3.71		-0.04		-6.78		2.97	
Dividends Per Share	0.16	0.47		0.00		0.45		0.64	
Com Shares for Basic EPS	1,446.744	1,808.538		2,871.075		333.789		1,009.000	
Com Shares for Diluted EPS	1,524.595	1,871.074		2,871.075		333.789		1,052.000	

Comparative Annual Ratio (CRATCMPR)

Description

This ratio report compares six companies for a single year.

	COMPARATIVE ANNUAL RATIO REPORT (RATIO, EXCEPT AS NOTED)					
	INTL BUS MA Dec99	HEWLETT-PCK Oct99	COMPAQ CMP Dec99	HITACHI LTD Mar99	SILICON GRP Jun99	DELL CMPTR Jan00
LIQUIDITY						
Current Ratio	1.09	1.51	1.17	1.56	1.89	1.48
Quick Ratio	0.85	0.94	0.84	1.06	1.30	1.31
Working Capital Per Share	2.00	7.29	1.18	52.10	4.77	0.97
Cash Flow Per Share	7.77	4.40	1.16	5.16	1.51	0.71
ACTIVITY						
Inventory Turnover	9.83	5.14	14.15	3.72	5.33	59.91
Receivables Turnover	3.22	5.43	5.63	3.74	4.41	9.79
Total Ass						

Comparative Average Annual Balance Sheet for a User Defined Set (CBSCCAVG)

Description

This report compares average aggregate balance sheet data for a user-defined set to four companies for a single period. Data for each comparison company is presented separately and as a percentage of averaged aggregate data.

	COMPARATIVE AVERAGE COMPOSITE ANNUAL BALANCE SHEET (\$ MILLIONS, EXCEPT PER SHARE)								
	COMPOSITE	EXXON MOBIL Dec99	% OF TOTAL	BP AMOCO Dec99	% OF TOTAL	ELF AQUITN Dec99	% OF TOTAL	TEXACO INC Dec99	% OF TOTAL
Set Population Count: 33									
ASSETS									
Cash & Equivalents	891.123	1,761.000	197.6	1,551.000	174.1	1,692.767	190.0	448.000	50.3
Net Receivables	3,844.921	19,155.000	498.2	10,488.000	272.8	8,243.302	214.4	4,060.000	105.6
Inventories	1,677.047	8,492.000	506.4	5,124.000	305.5	2,847.796	169.8	1,182.000	70.5
Prepaid Expenses	313.733	1,733.000	552.4	4,230.000	1,348.3	0.000	0.0	0.000	0.0
Other Current Assets	220.724	0.000	0.0	2,084.000	944.2	0.000	0.0	273.000	123.7
Total Current Assets	6,833.463	31,141.000	455.7	23,477.000	343.6	12,783.865	187.1	5,963.000	87.3
Gross Plant, Property & Equip	30,226.678	189,212.000	626.0	121,925.000	403.4	48,822.383	161.5	36,527.000	120.8
Accumulated Depreciation	15,595.573	95,169.000	610.2	66,242.000	424.7	31,178.734	199.9	20,967.000	134.4
Net Plant, Property & Equipment	14,187.745	94,043.000	662.8	55,683.000	392.5	17,643.646	124.4	15,560.000	109.7
Investments at Equity	2,889.277	11,325.000	392.0	4,334.000	150.0	5,408.597	187.2	5,563.000	192.5
Other Investments	970.458	3,219.000	331.7	5,319.000	548.1	5,392.485	555.7	863.000	88.9
Intangibles	478.007	@CF	@CF	292.000	61.1	1,346.359	281.7	0.000	0.0
Deferred Charges	171.127	0.000	0.0	0.000	0.0	0.000	0.0	1,023.000	597.8
Other Assets	710.377	4,793.000	674.7	456.000	64.2	642.466	90.4	0.000	0.0
TOTAL ASSETS	25,410.520	144,521.000	568.7	89,561.000	352.5	43,217.418	170.1	28,972.000	114.0
LIABILITIES									
Long Term Debt Due In One Year	401.709	407.000	101.3	1,091.000	271.6	851.922	212.1	@CF	@CF
Notes Payable	1,587.364	10,163.000	640.2	3,809.000	240.0	3,586.934	226.0	1,041.000	65.6
Accounts Payable	2,342.086	14,132.000	603.4	8,680.000	370.6	4,481.150	191.3	2,585.000	110.4
Taxes Payable	732.430	2,671.000	364.7	2,558.000	349.2	0.000	0.0	839.000	114.6
Accrued Expenses	737.841	@CF	@CF	4,041.000	547.7	0.000	0.0	@CF	@CF
Other Current Liabilities	1,593.582	11,360.000	712.9	3,096.000	194.3	4,082.378	256.2	1,203.000	75.5
Total Current Liabilities	7,100.538	38,733.000	545.5	23,275.000	327.8	13,002.384	183.1	5,668.000	79.8
Long Term Debt	2,835.517	8,402.000	296.3	9,644.000	340.1	4,482.157	158.1	6,606.000	233.0
Deferred Taxes	1,765.003	16,251.000	920.7	1,783.000	101.0	2,654.452	150.4	1,468.000	83.2
Investment Tax Credit	0.000	0.000	@NC	0.000	@NC	0.000	@NC	0.000	@NC
Minority Interest	593.003	3,688.000	621.9	1,061.000	178.9	529.682	89.3	89.3	119.7
Other Liabilities	2,389.795	13,981.000	585.0	10,517.000	440.1	5,986.615	250.5	2,478.000	103.7
TOTAL LIABILITIES	13,284.166	77,015.000	468.4	47,210.000	166.9	31,977.835	121.6	16,633.000	64.7
EQUITY									
Preferred Stock - Redeemable	31.461	0.000	0.0	0.000	0.0	0.000	0.0	0.000	0.0
Preferred Stock - Nonredeemable	10.803	0.000	0.0	21.000	194.4	0.000	0.0	300.000	2,777.0
Total Preferred Stock	42.264	0.000	0.0	21.000	48.6	0.000	0.0	300.000	693.7
Common Stock	1,225.985	3,105.000	253.3	4,871.000	397.3	2,234.533	182.3	1,774.000	144.7
Capital Surplus	611.357	0.000	0.0	3,684.000	602.6	612.256	100.1	981.000	160.5
Retained Earnings	8,112.349	72,487.000	893.5	34,705.000	427.8	13,715.340	169.1	9,629.000	118.7
Less: Treasury Stock	467.345	12,126.000	2,594.7	0.000	0.0	0.000	0.0	642.000	137.4
Common Equity	9,447.282	63,466.000	671.8	43,260.000	457.9	16,562.129	175.3	11,742.000	124.3
TOTAL EQUITY	10,905.089	63,466.000	582.0	43,281.000	396.9	16,562.129	151.9	12,042.000	110.4
TOTAL LIABILITIES & EQUITY	25,410.520	144,521.000	568.7	89,561.000	352.5	43,217.418	170.1	28,972.000	114.0

Comparative Average Annual Income Statement for a User Defined Set (CISCAVG)

Description

This report compares average aggregate income statement data for a user-defined set to four companies for a single period. Data for each of the comparison companies is presented separately and as a percentage of averaged aggregate data.

COMPARATIVE AVERAGE COMPOSITE ANNUAL INCOME STATEMENT (\$ MILLIONS, EXCEPT PER SHARE)									
Set Population Count: 33									
	COMPOSITE	EXXON MOBIL	% OF TOTAL	BP AMOCO	% OF TOTAL	ELF AQUITN	% OF TOTAL	TEXACO INC	% OF TOTAL
Sales	22,747.423	160,883.000	707.3	83,566.000	367.4	35,796.836	157.4	34,975.000	153.8
Cost of Goods Sold	17,606.758	128,582.000	730.3	65,995.000	374.8	28,755.893	163.3	30,095.000	170.9
Gross Profit	5,140.665	32,301.000	628.3	17,571.000	341.8	7,040.943	137.0	4,880.000	94.9
Selling, General, & Administrative Expense	2,109.425	14,380.000	681.7	5,541.000	262.7	2,361.415	111.9	1,687.000	80.0
Operating Income Before Deprec. Depreciation, Depletion, & Amortization	3,542.616	17,921.000	505.9	12,030.000	339.6	4,679.529	132.1	3,193.000	90.1
	1,424.432	8,304.000	583.0	4,708.000	330.5	2,793.418	196.1	1,543.000	108.3
Operating Profit	2,118.184	9,617.000	454.0	7,322.000	345.7	1,886.111	89.0	1,650.000	77.9
Interest Expense	348.952	1,290.000	369.7	1,359.000	389.5	547.808	157.0	532.000	152.5
Non-Operating Income/Expense	586.299	3,593.000	612.8	3,343.000	570.2	2,580.941	440.2	744.000	126.9
Special Items	-146.654	-625.000	426.2	-2,280.000	1,554.7	@CF	@CF	@CF	@CF
Pretax Income	2,244.429	11,295.000	503.2	7,026.000	313.0	3,919.244	174.6	1,862.000	83.0
Total Income Taxes	807.375	3,240.000	401.3	1,880.000	232.9	1,698.809	210.4	602.000	74.6
Minority Interest	58.900	145.000	246.2	138.000	234.3	133.931	227.4	83.000	140.9
Income Before Extraordinary Items & Discontinued Operations	1,381.724	7,910.000	572.5	5,008.000	362.4	2,086.504	151.0	1,177.000	85.2
Preferred Dividends	3.517	36.000	1,023.5	2.000	56.9	0.000	0.0	29.000	824.5
Available for Common Savings Due to Common Stock Equivalents	1,378.207	7,874.000	571.3	5,006.000	363.2	2,086.504	151.4	1,148.000	83.3
	-0.311	0.000	0.0	0.000	0.0	0.000	0.0	0.000	0.0
Adjusted Available for Common	1,377.895	7,874.000	571.5	5,006.000	363.3	2,086.504	151.4	1,148.000	83.3
Extraordinary Items	-2.943	0.000	0.0	0.000	0.0	0.000	0.0	0.000	0.0
Discontinued Operations	3.264	0.000	0.0	0.000	0.0	0.000	0.0	0.000	0.0
Adjusted Net Income	1,378.216	7,874.000	571.3	5,006.000	363.2	2,086.504	151.4	1,148.000	83.3
Earnings Per Share Basic - Excluding Extra Items & Disc Op	2.14	2.28		1.55		4.16		2.14	
Earnings Per Share Basic - Including Extra Items & Disc Op	2.13	2.28		1.55		4.16		2.14	
Earnings Per Share Diluted- Excluding Extra Items & Disc Op	2.12	2.25		1.54		4.14		2.14	
Earnings Per Share Diluted - Including Extra Items & Disc Op	2.12	2.25		1.54		4.14		2.14	
EPS Basic from Operations	1.98	2.45		1.65		@NA		2.21	
EPS Diluted from Operations	2.04	2.38		1.65		@NA		2.21	
Dividends Per Share	1.17	1.67		1.33		1.18		1.80	
Com Shares for Basic EPS	1,991.878	3,453.000		3,231.000		502.428		535.369	
Com Shares for Diluted EPS	2,194.264	3,518.000		3,249.500		504.790		537.860	

Comparative Common Size Annual Balance Sheet (CBSCMPRC)

Description

This balance sheet compares six companies and presents all items on the balance sheet as a percentage of assets, for one year.

COMPARATIVE COMMON SIZE BALANCE SHEET (PERCENTAGE)						
	UTD AIR LIN Dec99	AM AIRLINES Dec99	CONTL AIR-B Dec99	DELTA AIRL Jun99	SW AIRLINES Dec99	TRANS WLD AIR Dec99
ASSETS						
Cash & Equivalents	2.45	7.91	19.34	6.91	7.41	8.44
Net Receivables	7.50	8.17	6.15	3.64	1.30	7.26
Inventories	1.58	2.84	2.87	0.00	1.15	4.73
Prepaid Expenses	@CF	0.00	@CF	@CF	@CF	@CF
Other Current Assets	2.73	3.56	3.33	5.60	1.30	2.49
Total Current Assets	14.26	22.47	31.69	16.15	11.16	22.92
Gross Plant, Property & Equipment	98.92	104.34	62.76	110.37	121.18	41.18
Accumulated Depreciation	27.16	37.51	12.02	41.05	32.57	13.52
Net Plant, Property & Equipment	71.76	66.83	50.75	69.31	88.61	27.66
Investments at Equity	2.47	0.00	0.49	1.81	0.00	3.88
Other Investments	2.16	0.00	0.38	3.16	0.00	@NA
Intangibles	2.64	5.29	13.75	5.41	0.00	39.27
Deferred Charges	2.91	1.18	0.00	0.00	0.00	@CF
Other Assets	3.81	4.23	2.94	4.15	0.23	6.27
TOTAL ASSETS	100.00	100.00	100.00	100.00	100.00	100.00
LIABILITIES						
Long Term Debt Due In One Year	1.31	1.25	3.90	4.23	0.14	4.95
Notes Payable	1.15	0.00	0.00	0.00	0.00	0.00
Accounts Payable	4.78	4.56	10.41	12.96	2.77	12.63
Taxes Payable	0.00	0.00	0.00	0.00	0.00	0.57
Accrued Expenses	12.33	8.24	7.73	@CF	9.47	17.52
Other Current Liabilities	6.55	10.38	11.70	15.01	4.61	9.30
Total Current Liabilities	26.13	24.43	33.75	32.20	16.99	44.96
Long Term Debt	23.14	16.78	37.15	11.80	15.42	34.07
Deferred Taxes	5.37	7.28	7.17	4.96	12.25	0.51
Investment Tax Credit	0.00	0.00	0.00	0.00	0.00	0.00
Minority Interest	0.00	0.00	0.00	0.00	0.00	0.00
Other Liabilities	19.37	18.58	2.55	22.98	5.16	28.46
TOTAL LIABILITIES	74.01	67.08	80.63	71.94	49.83	108.00
EQUITY						
Preferred Stock - Redeemable	0.00	0.00	0.00	1.18	0.00	0.00
Preferred Stock - Nonredeemable	13.96	0.00	0.00	0.00	0.00	0.01
Total Preferred Stock	13.96	0.00	0.00	1.18	0.00	0.01
Common Stock	0.00	0.00	0.01	1.63	8.93	0.03
Capital Surplus	1.10	8.47	10.59	19.39	0.63	34.07
Retained Earnings	10.93	24.45	13.54	17.56	42.21	-42.10
Less: Treasury Stock	0.00	0.00	4.77	11.70	1.60	0.00
Common Equity	12.03	32.92	19.37	26.89	50.17	-8.00
TOTAL EQUITY	25.99	32.92	19.37	28.06	50.17	-8.00
TOTAL LIABILITIES & EQUITY	100.00	100.00	100.00	100.00	100.00	100.00

Comparative Common Size Annual Income Statement (CISCMPRC)

Description

This report compares six companies and presents all items on the income statement as a percentage of sales, for one year.

COMPARATIVE COMMON SIZE INCOME STATEMENT (PERCENTAGE)						
	KELLOGG CO Dec99	QUAKER OATS Dec99	RALST PURIN Sep99	BESTFOODS Dec99	DOLE FOOD Dec99	HEINZ (HJ) Apr00
Sales	100.00	100.00	100.00	100.00	100.00	100.00
Cost of Goods Sold	43.49	42.60	44.00	49.62	84.46	59.72
Gross Profit	56.51	57.40	56.00	50.38	15.54	40.28
Selling, General, & Administrative Expense	37.02	40.30	35.76	31.97	10.22	22.63
Operating Income Before Depreciation, Depletion, & Amortization	19.49	17.10	20.24	18.41	5.32	17.66
	4.12	2.62	4.08	3.01	2.15	3.26
Operating Profit	15.37	14.48	16.16	15.40	3.17	14.40
Interest Expense	1.82	1.38	3.89	2.29	1.83	2.31
Non-Operating Income/Expense	0.05	-0.07	1.23	0.17	0.30	3.00
Special Items	-5.91	0.05	2.42	0.00	-0.41	0.00
Pretax Income	7.68	13.09	15.92	13.28	1.23	15.09
Total Income Taxes	2.84	3.46	5.22	4.45	0.27	0.00
Minority Interest	@CF	0.00	@CF	0.53	@CF	0.00
Income Before Extraordinary Items & Discontinued Operations	4.84	9.63	10.70	8.30	0.96	9.47
Preferred Dividends	0.00	0.09	0.06	0.12	0.00	0.00
Available for Common Savings Due to Common Stock Equivalents	4.84	9.54	10.65	8.19	0.96	9.47
	0.00	0.00	0.00	0.00	0.00	0.00
Adjusted Available for Common	4.84	9.54	10.65	8.19	0.96	9.47
Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
Discontinued Operations	0.00	0.00	0.00	0.00	0.00	0.00
Adjusted Net Income	4.84	9.54	10.65	8.19	0.96	9.47