

: 1217

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: (05) 221-1521

11

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: (07) 331-2133

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(11)	48
A.	48
B.	48
C.	48
(12)	

95 3 31
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		95	3	31	94	3	31		95	3	31	94	3	31
1100	2 4	\$200,636	2 27	\$376,742	4 62	2100		20	\$905,289	10 23	\$1,076,897	13 19		
1111	2 5	28,989	0 33	29,780	0 36	2110		21	418,540	4 73	369,289	4 52		
						2120			121,293	1 37	180,621	2 21		
1120	2 6	81,916	0 93	41,982	0 51	2140			97,785	1 11	129,223	1 58		
1130	2 7 39	10,434	0 11	8,380	0 11	2150	-	39	67,128	0 76	17,151	0 21		
1140	2 9	412,384	4 66	408,708	5 00	2160		36	-	-	2,297	0 03		
1150	2 9 39	255,323	2 89	239,089	2 93	2170			96,181	1 08	116,269	1 42		
1160		13,433	0 15	6,005	0 07	2210			31,272	0 36	22,084	0 27		
1180	2 10 39	167,649	1 90	182,425	2 24	2260			10,045	0 11	9,015	0 11		
1210	2 11	700,607	7 92	820,477	10 05	2270		22	213,120	2 41	1,179,824	14 45		
1260		90,038	1 02	37,776	0 46									
1286	2 36	29,833	0 33	11,723	0 14	21XX			\$1,960,653	22 16	\$3,102,670	37 99		
1291	40	11,531	0 13	22,897	0 28									
11XX		\$2,002,773	22 64	\$2,185,984	26 77	2411		24	\$215,213	2 43	\$254,287	3 11		
						2420		25	2,299,975	26 00	713,097	8 74		
						2440		26	50,737	0 57	44,433	0 54		
1420	2 12	\$2,399,692	27 12	\$1,989,920	24 37	2446		27	4,386	0 05	6,407	0 08		
1450	2 13	275,305	3 12	192,897	2 36									
1480	2 14	1,018,837	11 51	883,376	10 81	24XX			\$2,570,311	29 05	\$1,018,224	12 47		
14XX		\$3,693,834	41 75	\$3,066,193	37 54									
						2510			\$79,974	0 91	\$79,975	0 98		
						25XX			\$79,974	0 91	\$79,975	0 98		
1501		\$342,037	3 87	\$342,037	4 19									
1521		1,058,857	11 96	711,967	8 72									
1531		729,641	8 25	1,007,196	12 33	2810		34	\$151,756	1 72	\$164,960	2 02		
1551		59,191	0 67	55,360	0 68	2820			5,102	0 05	4,006	0 05		
1681		521,980	5 90	383,047	4 69	2880	-	29	12,990	0 15	5,653	0 07		
15X8		310,410	3 51	310,410	3 80	2881	-	28	26,977	0 30	36,799	0 45		
15XY		\$3,022,116	34 16	\$2,810,017	34 41	28XX			\$196,825	2 22	\$211,418	2 59		
15X9		-1,169,791	-13 22	-1,250,630	-15 31									
1611	()	6,085	0 07	7,584	0 09	2XX			\$4,807,763	54 34	\$4,412,287	54 03		
1671		803	0 01	185,041	2 26									
1672		4,950	0 05	143,424	1 76									
15XX	2 15	\$1,864,163	21 07	\$1,895,436	23 21	3110		30	\$3,708,261	41 91	\$3,639,628	44 57		
						31XX			\$3,708,261	41 91	\$3,639,628	44 57		
1770	2	-	-	\$18,778	0 23									
						3220			\$6,245	0 08	\$6,246	0 08		
17XX		-	-	\$18,778	0 23	3230			147,153	1 66	147,153	1 80		
						3260			15,107	0 17	4,245	0 05		
1800	2 16	\$705,863	7 98	\$525,145	6 43	32XX		31	\$168,505	1 91	\$157,644	1 93		

()

		95 3 31		94 3 31				95 3 31		94 3 31	
1820	17	57,557	0.65	48,748	0.60						
1830	2.18	86,696	0.98	55,741	0.68						
1860	2.36	248,759	2.81	183,324	2.24	3310		\$10,668	0.12	\$10,668	0.13
1880	19	187,571	2.12	187,580	2.30	3320		44,414	0.50	-	-
						3350	32	177,483	2.01	111,322	1.36
18XX		\$1,286,446	14.54	\$1,000,538	12.25						
						33XX		\$232,565	2.63	\$121,990	1.49
						3420	33	\$15,936	0.18	\$10,033	0.12
						3430		-1,185	-0.01	-7,307	-0.09
						3450		-84,629	-0.96	-167,346	-2.05
						34XX		\$-69,878	-0.79	\$-164,620	-2.02
						3XXX		\$4,039,453	45.66	\$3,754,642	45.97
1XXX		\$8,847,216	100.00	\$8,166,929	100.00	1XXX		\$8,847,216	100.00	\$8,166,929	100.00
						95 4 25					

95 1 1 95 3 31
 94 1 1 94 3 31

		95. 1. 1-95. 3. 31		94. 1. 1-94. 3. 31	
			%		%
4110		\$1, 015, 379	102.10	\$1, 017, 943	103.39
4199	:	20, 895	2.10	33, 391	3.39
4000	2	\$994, 484	100.00	\$984, 552	100.00
5000		649, 966	65.35	627, 761	63.75
5910		\$344, 518	34.65	\$356, 791	36.25
5920	2	23, 114	2.33	18, 248	1.85
5930	2	35, 055	3.52	18, 932	1.92
6300		7, 791	0.78	6, 030	0.61
6100		254, 734	25.61	251, 254	25.53
6200		47, 675	4.80	40, 474	4.11
6000		\$310, 200	31.19	\$297, 758	30.25
6900		\$46, 259	4.65	\$59, 717	6.07
7110		\$879	0.10	\$1, 402	0.13
7121		-	-	4, 381	0.44
7160		1, 786	0.18	3, 329	0.34
7210		13, 142	1.32	4, 248	0.43
7310		263	0.03	-	-
7480		19, 484	1.95	6, 723	0.69
7100		\$35, 554	3.58	\$20, 083	2.04
7510		\$29, 034	2.92	\$27, 598	2.80
7520	12	18, 172	1.83	-	-
7640	2	-	-	4, 823	0.49
7880	35	31, 827	3.20	15, 433	1.57
7500		\$79, 033	7.95	\$47, 854	4.86
7900	()	\$2, 780	0.28	\$31, 946	3.24
8110	()	(718)	(0.07)	(4, 922)	(0.50)
8900	-	\$3, 498	0.35	\$36, 868	3.74
9300	() 0	(250)	(0.03)	(8, 778)	(0.89)
9600	()	\$3, 248	0.32	\$28, 090	2.85
9950	()	\$0.01		\$0.09	
		\$0.01		\$0.10	
		-		(0.02)	
	()	\$0.01		\$0.08	
	()	\$0.01		\$0.08	
		\$0.01		\$0.09	
	()	-		(0.02)	
	()	\$0.01		\$0.07	

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	95. 1. 1	95. 3. 31	94. 1. 1	94. 3. 31
:		\$3, 248		\$28, 089
:		-		1, 556
		24, 294		26, 897
		14, 366		-
		1		2
		8, 881		1, 325
		16, 899		11, 607
		-		5, 487
		669		-
()		-2, 438		-
		3, 152		3, 511
()		-8, 033		-
()		18, 172		-4, 157
()		-16		-
()		89		17
()		23, 114		26, 802
()		-35, 055		-18, 932
()		-13		4, 823
()		-43, 214		-5, 587
- ()	()	-734		23, 031
()	()	50, 923		-12, 230
- ()	()	-10, 711		-48, 730
- ()	()	-1, 337		-7, 290
()	()	3, 909		5, 860
()	()	9, 045		-2, 466
()	()	-17, 456		-15, 165
()	()	-718		-7, 370
()	()	-16, 506		42, 186
()	()	-31, 637		-2, 397
- ()	()	6, 350		-823
()	()	20, 230		1, 149
()	()	-		2, 297
()	()	-51, 758		14, 014
()	()	-636		-2, 659
()	()	837		336
()		-----		-----
	()	\$- 16, 083		\$71, 183
()		-----		-----
()		\$2, 973		\$2, 474
()		23		-
()	()	-		18, 245
()	()	-1, 541		-
()	()	-51, 471		-62, 435
()	()	-30, 000		-
()	()	-8, 248		-108, 702
()	()	-189		-80
()	()	-12, 862		-3, 648
()	()	3, 728		-31, 298
()		-----		-----
	()	\$- 97, 587		\$- 185, 444
()		-----		-----
()		\$125, 987		\$106, 244
()		84		740
()		-39, 437		-4, 395
()		54, 947		-68, 708
()	()	-459		-393
()	()	-		507
()	()	-6, 360		37, 055

	()	95. 1. 1	95. 3. 31	94. 1. 1	94. 3. 31
	()		-1, 329		62
	()		\$133, 433		\$71, 112
	()		\$19, 763		\$- 43, 149
			180, 873		419, 891
			\$200, 636		\$376, 742
	:		\$27, 252		\$17, 162
:			- 28		- 2, 186
			\$27, 224		\$14, 976
			\$112		\$151
	:		\$213, 120		\$1, 179, 824
	:		\$12, 837		\$122, 845
			- 4, 589		- 14, 143
			\$8, 248		\$108, 702
		95 4 25)

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A.

B.

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95 1 1)

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A.

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B.

a.

b.

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C.

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A.

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B.

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18 85 4%

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87 10%

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A.

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()	()
\$250	\$ -
-	15,888
<u>\$250</u>	<u>\$15,888</u>

(B)

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296

B.

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a.

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b.

:

()

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94 1

224

4.

	95 3 31	94 3 31
	\$776	\$1,070
	33	30
	192,776	172,233
	7,051	203,409
	<u>\$200,636</u>	<u>\$376,742</u>

5.

	95 3 31	94 3 31
	\$28,989	\$29,780
	<u>\$28,989</u>	<u>\$29,780</u>

6.

	95 3 31	94 3 31
	\$83,588	\$42,730
:	(1,672)	(748)
	<u>\$81,916</u>	<u>\$41,982</u>

7.

	95 3 31	94 3 31
	\$10,647	\$8,529
:	(213)	(149)
	<u>\$10,434</u>	<u>\$8,380</u>

39.

8.

	95	3	31	94	3	31
			\$431,065			\$424,278
:			(18,681)			(15,570)
			<u>\$412,384</u>			<u>\$408,708</u>

, 40.

9.

	95	3	31	94	3	31
			\$256,600			\$248,113
:			(1,277)			(9,024)
			<u>\$255,323</u>			<u>\$239,089</u>

, 39.

10.

	95	3	31	94	3	31
			\$138,546			\$153,952
			4,792			3,441
			-			18,300
			7,575			-
			6,945			2,718
			2,168			760
			7,623			3,254
			<u>\$167,649</u>			<u>\$182,425</u>

, 39.

11.

	95	3	31	94	3	31
			\$134,439			\$210,945
			56,749			71,036
			42,961			40,785
			457,795			489,048
			<u>\$691,944</u>			<u>\$811,814</u>
			\$8,663			\$8,663
			<u>\$8,663</u>			<u>\$8,663</u>
			<u>\$700,607</u>			<u>\$820,477</u>
95 3 31				94 3 31		911,015
757,641						

12

	95	3	31	
()				
11,510			\$226,594	100.00%
980			1,525	100.00%
760			1,480	100.00%
581			493	100.00%
800			144	100.00%
768			(255)	100.00%
576			482	100.00%
800			1,292	100.00%
979			680	100.00%
44,998			386,829	99.99%
6,230			227,800	95.26%
1,800			18,652	90.00%
2,840			27,306	78.89%
912			9,670	76.00%
1,140			13,379	76.00%
9,000			89,718	56.78%
()				

()		
4,123	(7,825)	50.50%
6,950	71,185	49.64%
5,000	52,509	44.64%
488	5,853	48.80%
16,968	149,416	49.51%
1,448	13,702	96.50%
-	10,048	98.90%
-	11,245	98.90%
1,200	-	48.00%
23,630	240,244	46.59%
6,100	(12,735)	31.12%
4,000	40,761	30.30%
5,536	89,247	41.01%
3,127	44,616	25.02%
995	12,430	24.88%
35,983	557,428	13.48%
4,500	44,938	10.00%
3,600	50,026	31.03%
	<u>\$2,378,877</u>	
	7,825	
	12,990	
	<u><u>\$2,399,692</u></u>	

:

	94	3	31
()			
<u>11,510</u>	<u>\$229,440</u>	<u>100.00%</u>	
980	9,580	100.00%	
760	7,429	100.00%	
581	5,711	100.00%	
800	7,735	100.00%	
768	7,445	100.00%	
576	5,686	100.00%	
800	7,872	100.00%	

()

()	
978	9,538	100.00%
19,998	130,756	99.99%
5,980	226,523	95.22%
1,800	16,968	90.00%
2,760	27,598	76.67%
930	11,060	62.00%
708	7,411	59.00%
9,000	89,523	56.78%
4,123	12,443	50.50%
6,950	67,295	49.64%
5,000	56,509	49.02%
488	5,564	48.80%
10,400	45,057	48.15%
-	4,738	48.00%
-	4,589	48.00%
720	7,213	48.00%
1,200	1,379	48.00%
28,396	227,150	44.79%
6,100	(5,653)	31.12%
3,165	38,424	26.01%
2,752	33,263	25.02%
995	11,736	24.88%
3,000	30,906	22.73%
39,691	598,571	18.81%
4,500	44,808	10.00%
	<u>\$1,984,267</u>	
	5,653	
	<u><u>\$1,989,920</u></u>	

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(1) 95 94 1 ()
(18,172) 4,157 ,

(2) , 42

(3) ,

(4) 95 1 20%

(5) , 7,825
39. F

(6) 95 3 31 94 3 31 12,735 5,653

(7) 255 0

(8) 40

(9) , 95 1

:

	\$15,594
	-
	(2,868)
	\$12,726
	\$12,726

(10) () 95 3 94 3
618,548 474,704

13.

	95 3 31	94 3 31
()	\$275,305	\$192,897
	()	:
()		(\$169,112)
()		15,888
		68,614
		(19)
()		(\$84,629)
		(\$84,629)

14.

	95	3	31	94	3	31
()	\$1, 018, 837			\$883, 376		
	<u>\$1, 018, 837</u>			<u>\$883, 376</u>		

15.

(1) 95 3 31 :

\$652, 447	\$	-	\$652, 447
1, 058, 857		266, 864	791, 993
729, 641		561, 407	168, 234
59, 191		42, 994	16, 197
521, 980		298, 526	223, 454
11, 279		5, 194	6, 085
803		-	803
4, 950		-	4, 950
<u>\$3, 039, 148</u>		<u>\$1, 174, 985</u>	<u>\$1, 864, 163</u>

(2) 94 3 31 :

\$652, 447	\$	-	\$652, 447
711, 967		243, 858	468, 109
1, 007, 196		689, 276	317, 920
55, 360		43, 259	12, 101
383, 047		274, 237	108, 810
11, 177		3, 593	7, 584
185, 041		-	185, 041
143, 424		-	143, 424
<u>\$3, 149, 659</u>		<u>\$1, 254, 223</u>	<u>\$1, 895, 436</u>

(3) 68 12 31 78 4 30 80 7 31 82
8 31 87 11 30

(4)	95	3	31	:		
<hr/>			\$342,037		\$310,410	\$652,447
	94	3	31	:		
<hr/>			\$342,037		\$310,410	\$652,447
(5)				,	40.	
(6)	95	3	31		94	3
	1,315,710				915,979	
(7)	95	3	31		94	3
	28		2,186	,		:
		95.	1. 1-95.	3. 31	94.	1. 1-94.
		<u>2 52% 3. 34%</u>			<u>2 71% 3. 31%</u>	
(8)				:		
A.		:				
B.		:				
C.		:			(92	1. 1-97. 12 31
			6)			
D.		:				
					95	3
					31	
<hr/>						
	95			1/1	12/31	\$2,160
	96			1/1	12/31	2,880
	97			1/1	12/31	2,880

16.

	95	3	31	94	3	31
:			\$380,029			\$380,029
			212,597			211,803
			359,505			-
			2,295			-
			16,024			12,971
			5,840			5,840
			<u>\$976,290</u>			<u>\$610,643</u>
			<u>(270,427)</u>			<u>(85,498)</u>
			<u><u>\$705,863</u></u>			<u><u>\$525,145</u></u>

, 40.

17.

	95	3	31	94	3	31
			\$30,000			\$30,000
			20,000			-
			-			17,000
			7,557			1,748
			<u>\$57,557</u>			<u>\$48,748</u>

(1) , 41.

(2) , 41.

(3) , 39.

18.

	95.	1.	1-95.	3. 31	94.	1.	1-94.	3. 31
				\$90,733				\$63,700
				12,862				3,648
				<u>(16,899)</u>				<u>(11,607)</u>
				<u><u>\$86,696</u></u>				<u><u>\$55,741</u></u>

19.

	95	3	31	94	3	31
			\$8			\$17
			181,837			181,837
			5,726			5,726
			<u>\$187,571</u>			<u>\$187,580</u>

40.

20.

	95	3	31	
	\$782,780			1.462% 4.061%
	95,000			3.25%
	27,509			2.43%
	<u>\$905,289</u>			
	94	3	31	
	\$1,000,000			1.80% 3.68%
	69,000			2.60%
	7,897			2.50%
	<u>\$1,076,897</u>			

40.

21.

	95	3	31
	\$140,000		3.10%
	140,000		3.23%
	30,000		2.75%
	60,000		2.15%
	50,000		1.462%
	<u>\$420,000</u>		
:	<u>(1,460)</u>		
	<u><u>\$418,540</u></u>		

	94	3	31
	\$140,000		3.30%
	140,000		3.63%
	30,000		2.70%
	60,000		2.18%
	<u>\$370,000</u>		
:	<u>(711)</u>		
	<u><u>\$369,289</u></u>		

22

	95	3	31	94	3	31
			\$185,605			\$302,548
			25,494			25,545
			2,021			1,731
			-			850,000
			<u>\$213,120</u>			<u>\$1,179,824</u>

23.

	95 3 31	94 3 31
:	\$ -	\$850,000
	-	(850,000)
	\$ -	\$ -

89

850,000

94 10 20

89 10 20

5.20%

94 10 20

40.

24.

	95 3 31	94 3 31
	\$211,315	\$252,760
	3,898	1,527
	\$215,213	\$254,287

93 10 12

:

(1) : 8,000

(2) : (93 10 12 98 10 12)

(3) : 0%

(4) : 30

(5) : 7.42

95 3 31

7.42

(6) :

A. ,
(
) 130% ,
6 , ()

B. ,
94 6 30 95 6 30
150 , 95 6 30 300
94 6 30
95 6 30 95 3 31
, 1,500

(7) : ,
102 41%

(8) 95 3 31 , 1,500

			95 3 31	94 3 31				
	97. 09. 28	3. 53% 4. 93%	\$272, 000	\$320, 000	3 ,	4	100 ,	5
	94. 05. 27	4. 17%	-	35, 000	92 5. 27 ,	1 ,		5, 000
	94. 07. 04	2. 60%	-	20, 000	92 8. 4 ,	1	1 ,	24 ,
	94. 11. 27	3. 50%	-	18, 750	93. 2 27 ,	1	1 ,	8 ,
	96. 02. 20	4. 864%	30, 000	50, 000	94. 5. 20 ,	3	1 ,	8 ,
	98. 11. 29	3. 33%	177, 330	194, 395	93. 12 29 ,	1	1 ,	60 ,
	96. 09. 24	3. 57%	150, 000	150, 000				
	96. 08. 18	3. 57%	106, 250	181, 250	93. 8 18 ,	1	1 ,	36 ,
	95. 11. 29	3. 25%	-	8, 750	94. 2 29 ,	3	1 ,	8 ,
	95. 09. 16	3. 14%	-	37, 500	93. 12 16 ,	3	1 ,	8 ,
	97. 2 27	3. 377%	60, 000	-	95. 2 27 ,	1 ,	96. 4. 15	3 1
					4 ,			
	96. 05. 31	4. 13%	50, 000	-	94. 6. 30 ,		1 ,	
					5, 000 ,			
	97. 3 22	2. 80%	40, 000	-				
	99. 10. 20	3. 158%	850, 000	-		36	1 ,	6
()					1 ,	5 ,		
()	97. 09. 30	3. 158%	750, 000	-				
			\$2, 485, 580	\$1, 015, 645				
			(185, 605)	(302, 548)				
			\$2, 299, 975	\$713, 097				

() : , 94 9 9 ,

A :
\$850,000
750,000
\$1,600,000

B : 5 ; 3
C : 1.03%

D :
E :

(A) , , :

- a. 100%
- b. 150%
- c. 150%

(B) ,

26.

		95	3	31	94	3	31
				\$78,018			\$72,771
	, 142,000 ,						
	15% 20						
	, 6,035 , 95						
3	31 94 3 31 ,						
	154,423						
	72,771						
	:			\$78,018			\$72,771
				(25,494)			(25,545)
				(1,787)			(2,793)
				\$50,737			\$44,433

27.

		95	3	31	94	3	31
				\$7,920			\$10,800
	, 17,280 , 6						
	, 2,880						
	:			\$7,920			\$10,800
				(2,021)			(1,731)
				(1,513)			(2,662)
				\$4,386			\$6,407

40.

28.

		95	3	31	94	3	31
				\$23,114			\$26,802
				3,863			9,997
				\$26,977			\$36,799

(2) 94 , 95 4 25
 , 94 6 93
 :

93	
()	()
\$ -	
44,413	
-	-
-	-
-	
-	
<u>\$44,413</u>	

(3)

33.

95 3 31	94 3 31
\$21,248	\$13,378
(5,312)	(3,345)
<u>\$15,936</u>	<u>\$10,033</u>

34.

94 7 1 , 6
 30 ,
 94 7
 1 , 94 7 1 ,
 6% 95
 1 1,280

6
2%

				95	1	94	1
				\$57,340		\$61,872	
				1,029		1,988	
				457		(1,223)	
				(782)		-	
				\$58,044		\$62,637	
				\$58,044		\$62,637	
95	94	1					
4,181		5,530					

35.

	95.	1.	1-95.	3.	31	94.	1.
						1-94.	3.
						31	
				\$14,366		\$5,487	
				9,602		1,873	
				3,784		2,644	
				4,075		5,429	
				\$31,827		\$15,433	
				\$31,827		\$15,433	

36.

(1) ()
A.

	95	3	31	94	3	31	
				\$3,509		\$5,239	
				5,779		6,701	
				(1,971)		(382)	
				4,368		165	
				18,148		-	
				\$29,833		\$11,723	
				\$29,833		\$11,723	
				-		-	
				-		-	
				\$29,833		\$11,723	

B.

	95	3	31	94	3	31
:			\$37,412			\$34,158
			151,299			132,015
			41,702			41,702
			112,662			12,641
			(5,312)			(3,345)
			<u>\$337,763</u>			<u>\$217,171</u>
:			(89,004)			(33,847)
			<u>\$248,759</u>			<u>\$183,324</u>
(2)		()				
	95. 1. 1-	95. 3. 31		94. 1. 1-	94. 3. 31	
			\$ -			\$2,448
		()	(718)			(7,370)
		()	<u>(\$718)</u>			<u>(\$4,922)</u>
(3)		()				
	95	3	31	94	3	31
			\$ -			\$2,448
:			(112)			(151)
		()	<u>(\$112)</u>			<u>\$2,297</u>

(4)

		:			
		95. 1. 1-	95. 3. 31	94. 1. 1-	94. 3. 31
			\$632		\$5, 782
			-		(5, 958)
			(640)		-
()					
(1)	()		(66)		1, 206
(2)			788		878
(3)			4, 543		(1, 039)
(4)	()		(2, 986)		1, 967
(5)			(2, 271)		(388)
			<u>\$ -</u>		<u>\$2, 448</u>

(5) 95 3 31 ,
92

(6) :

		95 3 31	94 3 31
		19, 377	11, 957
86		-	-
87		177, 483	111, 322
		<u>94</u>	<u>93</u>
		11. 09%	14. 18%
		()	()

,
94

(7) 95 3 31 ,

:

	\$4,384	\$3,685	98
	14,961	12,656	98
	100,689	100,689	98

37.

	95. 1. 1-95. 3.31	94. 1. 1-94. 3.31
(A)	\$2,780	\$31,946
	\$3,498	\$36,868
	(250)	(8,778)
() (B)	\$3,248	\$28,090
(C)	\$370,826	\$363,963
(D)	\$669	\$ -
(E) = (A) + (D)	\$3,449	\$31,946
(F) = (B) + (D) * (1 - 0.25)	\$3,750	\$28,090
(C) ()	\$370,826	\$363,963
(D) ()	29,679	40,383
(G) ()	\$400,505	\$404,346
A.		
()	\$0.01	\$0.09
	\$0.01	\$0.10
	-	(0.02)
()	\$0.01	\$0.08
B.		
()	\$0.01	\$0.08
	\$0.01	\$0.09
	-	(0.02)
()	\$0.01	\$0.07

38.

95. 1. 1-95. 3. 31

	\$27, 652	\$38, 754	\$66, 406
	2, 439	2, 218	4, 657
	2, 173	3, 288	5, 461
	4, 811	1, 284	6, 095
	8, 641	15, 653	24, 294
	-	16, 899	16, 899

94. 1. 1-94. 3. 31

	\$41, 175	\$40, 850	\$82, 025
	3, 358	2, 030	5, 388
	2, 700	2, 812	5, 512
	5, 297	1, 355	6, 652
	18, 201	8, 696	26, 897
	118	11, 489	11, 607

39.

(1)

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Asia Pacific Agriculture
Development Co.

(
)

(2)

A.

	95. 1.	1-95. 3. 31
	\$170,029	29.35%
	46,399	8.01%
	12,873	2.22%
	2,486	0.42%
	<u>\$231,787</u>	

	94. 1.	1-94. 3. 31
	\$47,443	9.39%
	37,699	7.46%
	<u>\$85,142</u>	

2

B.

	95. 1.	1-95. 3. 31
	\$73,329	7.37%
	54,089	5.44%
	49,464	4.97%
	44,853	4.51%
	43,280	4.35%
	19,571	1.97%
	102,598	10.32%
	<u>\$387,184</u>	

94. 1. 1-94. 3. 31

	\$71, 793	7. 29%
	68, 940	7. 00%
	49, 716	5. 05%
	45, 451	4. 62%
	44, 705	4. 54%
	20, 113	2. 04%
	55, 463	5. 63%
	<u>\$356, 181</u>	

3-4

C. ()

95 3 31

	\$4, 808	5. 10%
	4, 522	4. 80%
	1, 317	1. 40%
	<u>\$10, 647</u>	

	\$65, 106	9. 47%
	49, 195	7. 15%
	36, 003	5. 24%
	31, 184	4. 53%
	13, 386	1. 95%
	10, 414	1. 51%
	51, 312	7. 46%
	<u>\$256, 600</u>	

	\$6,423	3.55%
	6,491	3.58%
	2,831	1.56%
	13,358	7.38%
	<u>\$29,103</u>	
	\$2,281	2.53%
	1,637	1.82%
	248	0.28%
	<u>\$4,166</u>	
	<u>\$2,600</u>	2.14%
	\$56,801	34.44%
	7,860	4.77%
	2,467	1.50%
	<u>\$67,128</u>	
	\$8,761	9.11%
	4,835	5.03%
	<u>\$13,596</u>	
	<u>\$1,155</u>	3.69%
	<u>\$5,405</u>	53.81%
	94	3
	31	
	<u>\$3,569</u>	6.96%
	3,534	6.89%
	1,426	2.78%
	<u>\$8,529</u>	

\$59,352	8.79%
49,572	7.34%
40,942	6.06%
36,246	5.37%
28,601	4.23%
33,400	4.95%
<u>\$248,113</u>	
\$18,300	9.71%
10,173	5.40%
<u>\$28,473</u>	
\$6,164	16.32%
6,301	16.68%
<u>\$12,465</u>	
\$2,069	1.15%
312	0.17%
<u>\$2,381</u>	
\$10,837	7.40%
6,314	4.31%
<u>\$17,151</u>	
\$8,351	7.00%
10,888	9.13%
<u>\$19,239</u>	
\$369	1.67%
\$2,696	29.91%
919	10.19%
<u>\$3,615</u>	

D. :

95 1 :

	\$88,000	\$88,000	\$651
95. 1. 1			3.00%
	59,064	50,546	-
95. 3. 7			-
	14,200	-	67
95. 1. 1			3.00%

94 1 :

	\$137,631	\$136,000	\$997
94. 1. 17			3.00%
	17,952	17,952	-
94. 3. 7			-

E. :

(A)

95 1 :

	\$549		
--	-------	--	--

94 1 :

31 ,

, 95 3

(B)	:		()
95	1		
		\$13	\$9

94 1 :

F.

95 94 3 31 ,

:

:

	95 3 31	94 3 31
	NTD 70,500	NTD 82,500
	NTD 104,000	NTD 107,000
	USD 4,000	USD 5,000
	NTD 185,191	NTD 190,382
	EUR 8,840	EUR 8,840

G

	95 1	94 1
(1)	\$23,754	\$23,351
(2)	74,538	26,147
(3)	3,179	3,179
(4)	28,178	19,059
(5)	9,216	-
(6)	1,914	1,914
(7)	3,184	1,996
	<u>\$143,963</u>	<u>\$75,646</u>

(1)

(4) 8

(5) ()

94 1 1 12 31 ,
1,800

I.

94 1 ()
20,000
95 3 31 94 3 31
20,000 3,000

40.

		:					
		95	3	31	94	3	31
				\$355,666			\$365,391
				8,993			131,601
				168,639			129,811
				572,897			611,247
		()		708,173			299,436
		()		6,085			7,584
				251,765			249,208
				33,968			11,281
				9,723			22,897
				1,808			-
				<u>\$2,117,717</u>			<u>\$1,828,456</u>

41.

(1) 95 3 31 94 3 31 ,
325,500 929,600

(2) 95 3 31 94 3 31 ,
324,491 33,856 ,

(3) 95 3 31 94 3 31 ,
1,647

(4) 91 4 ()
 , 91 4 19 101 4 18
 ()

30,000 ,
 (5) 95 3 31 94 3 31 ,
 :

	95 3 31	94 3 31
	USD 457	USD 808
	51	-

(6) 95 3 31 94 3 31 ,
 , 39. F

(7) 92 6 () 28
 :

A. : 92 7 1 95 6 30

B. : 28

C. : 20,000 (), 92 9

D. : 93 ()

94 12
 20,000 , 95 3

42

1.

(1)

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(2)

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(3)

:

(4)

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(5)

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(6)

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(7)

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(8)

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(9)

:

2

:

3

:

43.

95 1

,

94 1

:

0	()			88,000	88,000	3.00%	2	:					807,890	1,615,781
		()		59,064	50,546		2	:	170,029				807,890	1,615,781
		()		14,200		3.00%	2						807,890	1,615,781
1				237,800	234,973	6.00%	2						403,945	484,734
2	()			15,318	15,135		2						403,945	484,734
		()		65	65		2						403,945	484,734
3	()			48,774	48,194		2						403,945	484,734
				21,909	21,909		2						403,945	484,734
		Green Medi cine Internati onal Ltd.		12,281	12,135		2						403,945	484,734

3	()	Tanju International Investments (H K) Ltd.		12,464	12,316		2						403,945	484,734
		Miscot International (B. V. I) Corp.		262			2						403,945	484,734

1. :

1. (1) ,

(2) ,

2. (1) ,

(2) ,

2. :

1. : ;

2. :

3. :

1. 1

2. 2

:

				(2)					(3)
	()		(1)						
	()		1	1,009,863	NTD 104,000	NTD 104,000	9,723	2.57%	2,019,727
			2		USD 4,250	USD 4,000		3.21%	
			1		NTD 70,500	NTD 70,500		1.75%	
			2		NTD 195,191	NTD 185,191		13.17%	
	()	()			EUR 8,840	EUR 8,840			
	()	()	1	39,783	NTD 2,912	NTD 1,664		0.42%	99,458
	()	()	1	167,330	USD 341				167,330
	()	()			NTD 10,000				

(1):

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.

(2):

1. : 25%
2. () : 10%
3. () : 100%

(3):

1. : 50%
2. () : 25%
3. () : 100%

					: ;				
					()				
	()	/			2,275	27,299			27,299
		/			109	1,690			1,690
		/			11,510	226,594	100.00%		226,594
		/			980	1,525	100.00%		1,525
		/			760	1,480	100.00%		1,480
		/			581	493	100.00%		493
		/			800	144	100.00%		144
		/			768	(255)	100.00%		
		/			576	482	100.00%		482
		/			800	1,292	100.00%		1,292
		/			979	680	100.00%		680
		/	()		44,998	386,829	99.99%		388,220
		/			6,230	227,800	95.26%		227,800
		/			1,800	18,652	90.00%		18,652
		/			2,840	27,306	78.89%		27,306
		/			912	9,670	76.00%		9,670
		/			1,140	13,379	76.00%		13,379
		/			9,000	89,718	56.78%		89,718
		/			4,123	(7,825)	50.50%		
		/			6,950	71,185	49.64%		71,185
		/			5,000	52,509	44.64%		52,509
		/			488	5,853	48.80%		5,853
		/			16,968	149,416	49.51%		149,416
		/			1,448	13,702	96.50%		13,702
		/				10,048	98.90%		10,048

()

					()			
					()			
	/					11,245	98.90%	13,053
()	/				1,200		48.00%	
	/				23,630	240,244	46.59%	240,244
	/				6,100	(12,735)	31.12%	
	/				4,000	40,761	30.30%	40,761
	/				5,536	89,247	41.01%	100,470
	/				3,127	44,616	25.02%	44,616
	/				995	12,430	24.88%	12,431
	/				35,983	557,428	13.48%	618,548 (1)
	/				4,500	44,938	10.00%	44,938
	/				3,600	50,026	31.03%	50,026
	/				32,858	322,480	19.02%	322,480
	/				3,762	8,463	19.00%	8,463
	/				20,250	427,049	19.09%	427,049
	/				200	2,000	13.79%	2,000
	/				5,000	50,000	0.08%	5,000
	/				564	5,640	0.27%	5,640
	/				1,500		2.20%	
	/				526	5,265	3.08%	5,265
	/				700		1.59%	
	/				299	17,940	1.00%	17,940
	/				15,000	150,000	100%	150,000
	/				3,000	30,000	100%	30,000
	/				16,333	263,784	4.50%	263,784
	/				1,504	11,521	0.10%	11,521

(1):

16,525

()

()

					()			
		/Chun San Development Co., (USA) L.P. /CI Investment Capital Ltd. /Tvia Inc. /Gene Pharm Inc. /China Technology Venture Management Ltd. /Enternal Gain Investment Ltd. /AGV & NICE(USA) /Nicoland Development (Singapore) Pte Ltd.			2,069	USD 1,447 USD 374 USD 500 USD 300 USD 345 USD 77 USD 42	0.14% 0.84% 5.45% 6.76% 35.47% 40.00%	USD 1,447 USD 374 USD 500 USD 300 USD 345 USD 77 USD 42
		/Four Seas Food Holdings Ltd. /New Zealand Cosmetic Laboratories Limited /Asia Pacific Agriculture Development Co. /BioGen Laboratories Inc. /Crystal Internet Venture Fund, Lp			350 947 1	USD 38 USD 354 USD 1,361 USD 4 USD 943	28.71% 95.11% 40.00% 2.55%	USD 38 USD 354 USD 1,361 USD 4 USD 943

()

		/Genepharma Inc.			400	USD 200	2.80%	USD 200
		/Ankey Venture LLC				USD 2	20.00%	USD 2
		/Ankey Venture Capital Fund Inc.			1,000	USD 1,000	10.26%	USD1,000
		/			7,624	56,870	49.00%	56,870
		/			1,000	5,995	100%	5,995
		/			2,500	10,829	49.02%	10,829
		/			3,942	35,482	0.53%	42,731
		/			658	5,001	5.72%	3,593
		/			15,650	156,286	34.78%	156,286
		/ ()			1,500	15,000	14.29%	15,000
		/					100%	
	()	/			276	4,000		4,062
		/			500	5,000		4,955
		/			200	2,000		1,996
		/ ()			413	3,992	75.00%	3,992
		/ ()			525	5,175	55.00%	5,175
		/ ()			525	632	21.00%	632
		/ ()			22	238		238

95 1 1 3 31

: /

()					6,968	50,021	10,000	100,000					16,968	149,416
								()						

(): 85,800

95 3 31

:

	93.4.7	176,761 ()		()								

(): ()

1
95 1 1 3 31

:

()									()		
			()		()					()	
()	()			170,029	29.35%	2			56,801	34.44%	
()	()			146,898	96.80%	30-60		30 45	44,209	96.40%	
									22,772	82.46%	

: ;

()				377,745	377,745	11,510	100.00	226,594	(1)	(1)
				9,800	9,800	980	100.00	1,525	(1,605)	(1,605)
				7,600	7,600	760	100.00	1,480	(1,423)	(1,423)
				5,810	5,810	581	100.00	493	(1,240)	(1,240)
				8,000	8,000	800	100.00	144	(1,936)	(1,936)
				7,680	7,680	768	100.00	(255)	(1,997)	(1,997)
				5,760	5,760	576	100.00	482	(962)	(962)
				8,000	8,000	800	100.00	1,292	(1,756)	(1,756)
				9,785	9,785	979	100.00	680	(2,370)	(2,370)
				449,983	449,983	44,998	99.99	386,829	(9,552)	(7,604)
				195,956	194,562	6,230	95.26	227,800	(4)	(3)
				16,637	16,637	1,800	90.00	18,652	1,002	902
				28,706	28,706	2,840	78.89	27,306	204	161
				9,202	9,202	912	76.00	9,670	324	246
				10,943	10,943	1,140	76.00	13,379	384	292
				90,000	90,000	9,000	56.78	89,718	(826)	(469)
				156,721	156,721	4,123	50.50	(7,825)	(2,573)	(1,299)
				69,518	69,518	6,950	49.64	71,185	1,666	827
				50,000	50,000	5,000	44.64	52,509	(5,013)	(2,238)
				3,953	3,953	488	48.80	5,853	1,145	558
				204,000	104,000	16,968	49.51	149,416	(96)	(47)
				15,713	15,713	1,448	96.50	13,702	(297)	(1,297)

()				10,673	10,673		98.90	10,048	(78)	(980)	
				10,483	10,483		98.90	11,245	1,126	160	
				12,000	12,000	1,200	48.00		(1,237)		
				375,529	375,529	23,630	46.59	240,244	(908)	(423)	
				61,000	61,000	6,100	31.12	(12,735)	188	182	
				40,300	40,300	4,000	30.30	40,761	(883)	(268)	
				58,022	58,022	5,536	41.01	89,247	19,273	7,904	
				17,996	17,996	3,127	25.02	44,616	(2,005)	(525)	
				9,950	9,950	995	24.88	12,430	1,676	417	
				517,397	502,687	35,983	13.48	557,428	(37,523)	(4,449)	
				45,000	45,000	4,500	10.00	44,938	(2,404)	(240)	
	()		40,000	20,000	3,600	31.03	50,026	15,162	3,311		
	Enternal Gain Investment Ltd.		USD 600	USD 600		35.47	USD 77	(USD 73)	(USD 26)		
	AGV & NICE(USA)		USD 40	USD 40		40.00	USD 42				
	Niceland Development (Singapore) Pte Ltd.		USD 1,591	USD 1,591	2,069	19.00					
	New Zealand Cosmetic Laboratories Limited		USD 616	USD 616	947	28.71	USD 354				
	Asia Pacific Agriculture Development Co.		USD 1,641	USD 1,641		95.11	USD 1,361				
	Birken Laboratories Inc.		USD 40	USD 40		40.00	USD 4				
			114,299	114,299	7,624	49.00	56,870	(9,957)	(4,879)		
			7,315	7,315	1,000	100.00	5,995	349	407		
			25,000	25,000	2,500	49.02	10,829	(2,369)	(1,171)		
			156,500	156,500	15,650	34.78	156,286	(2,404)	(836)		
			USD 16,000	USD 16,000		100.00					
				15,000	1,500	14.29	15,000				
()	()		4,125	4,125	413	75.00	3,992				
	()		3,850	3,850	385	55.00	5,175				
	()		5,250	5,250	525	21.00	632				

(1)

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			(1)						(2)		
		414,795	()	89,091 (USD2,822)			89,091 (USD2,822)	50.50%	()3.		
									2,117		
		165,000	()	18,942 (USD 600)			18,942 (USD 600)	35.47%	()3.	18,007 (USD 549)	

89,091 (USD 2,822)	252,560 (USD 8,000)	1,615,781
18,942 (USD 600)	18,942 (USD 600)	

1:

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EX:

2

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3:

(90) () 006130

(2)

95

44.

(1) :

	95	3	31
	\$200,636		\$200,636
	28,989		28,989
	941,139		941,139
	11,531		11,531
	275,305		275,305
	1,018,837		1,018,837
	57,557		57,557
	905,289		905,289
	418,540		418,540
	317,478		317,478
	213,120		213,120
	215,213		215,213
	2,299,975		2,299,975
	50,737		50,737
	4,386		4,386
	5,102		5,102
	94	3	31
	376,742		376,742
	29,780		29,780
	886,589		886,589
	22,897		22,897
	192,897		192,897
	883,376		883,376
	48,748		48,748

1, 076, 897	1, 076, 897
369, 289	369, 289
349, 079	349, 079
1, 179, 824	1, 179, 824
254, 287	254, 287
713, 097	713, 097
44, 433	44, 433
6, 407	6, 407
4, 006	4, 006

A :

(A)

(B) :

(C) :

(D) :

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(E) :

B.

C. 95 94 1
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 D. 95 94 1

0 ;

4,024,622 3,566,118

E. 95 94 1

879

1,402 , 29,034 27,598

(2)

A. :

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()

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9,500