

Account Codes.

As at ending of fiscal period 2018- 12 January 31, 2018

Acct	Dept	Description	Ty...	C...	Dist.	Balance	Budget	Forecast
1000		UNDEPOSITED FUNDS - CDN	Ba...	No		0.00	0.00	0.00
1005		UNDEPOSITED FUNDS - USD	Ba...	No		0.00	0.00	0.00
1010		PETTY CASH	Ba...	No		0.00	0.00	0.00
1030		ROYAL BANK OF CANADA	Ba...	No		523,758...	0.00	0.00
1031		RBC Payroll	Ba...	No		17,461.36	0.00	0.00
1034		RBC GIC	Ba...	No		0.00	0.00	0.00
1035		ING SAVINGS ACCOUNT	Ba...	No		0.00	0.00	0.00
1036		Manulife Savings Account	Ba...	No		0.00	0.00	0.00
1040		ROYAL BANK U.S.	Ba...	No		924,579...	0.00	0.00
1041		REVALUE US CASH TO CDN	Ba...	No		276,414...	0.00	0.00
1050		Royal Bank Term Deposits US \$	Ba...	No		0.00	0.00	0.00
1055		Royal Bank - Investment U.S.	Ba...	No		0.00	0.00	0.00
1056		Revalue US investment	Ba...	No		0.00	0.00	0.00
1082		Manulife Securities	Ba...	No		0.00	0.00	0.00
1083		Investors Group	Ba...	No		0.00	0.00	0.00
1084		Family Wealth Advisors Invts	Ba...	No		0.00	0.00	0.00
1085		RBC Dominion Securities	Ba...	No		0.00	0.00	0.00
1086		Cash balance - RBC Investme...	Ba...	No		0.00	0.00	0.00
1087		Cash Balance Manulife	Ba...	No		0.00	0.00	0.00
1088		Wynnefield Small Cap Value	Ba...	No		0.00	0.00	0.00
1130		ACCOUNTS RECEIVABLE	Ba...	No		244,776...	0.00	0.00
1130	HID	Accounts Receivable Cdn	Ba...	No		0.00	0.00	0.00
1130	LEA	Account Receivable-LeatherC...	Ba...	No		0.00	0.00	0.00
1135		A/R USD - CONSIGN	Ba...	No		0.00	0.00	0.00
1140		ACCOUNTS RECEIVABLE - USD	Ba...	No		754,276...	0.00	0.00
1140	HID	Accounts Receivable - U.S.	Ba...	No		0.00	0.00	0.00
1140	LEA	Account Receivable-Leather US	Ba...	No		10,002.46	0.00	0.00
1141		REVALUE US ACCOUNTS REC...	Ba...	No		204,679...	0.00	0.00
1141	HID	Revalue U.S. Accounts Rec	Ba...	No		0.00	0.00	0.00
1141	LEA	RevalueReceivable-Leather US	Ba...	No		3,478.48	0.00	0.00

1145	LEA	Account Receivable-Leather E...	Ba...	No		0.00	0.00	0.00
1146	LEA	RevalueReceivable-Leather E...	Ba...	No		0.00	0.00	0.00
1150		ALLOWANCE FOR DOUBTFUL...	Ba...	No		-6,404.67	0.00	0.00
1150	HID	Allowance for doubtful accts	Ba...	No		0.00	0.00	0.00
1155		A/R Interest	Ba...	No		0.00	0.00	0.00
1160		ACCOUNTS RECEIVABLE OTH...	Ba...	No		2,500.00	0.00	0.00
1160	HID	Accounts receivable - Hides	Ba...	No		0.00	0.00	0.00
1165		ACCOUNTS RECEIVABLE - BWP	Ba...	No		0.00	0.00	0.00
1166		Visa Clearing Account	Ba...	No		0.00	0.00	0.00
1170		A/REC - OTHER - ACCOUNTING	Ba...	No		0.00	0.00	0.00
1180		Store Tabs	Ba...	No		0.00	0.00	0.00
1190	HID	ACCOUNTS RECEIVABLE HID...	Ba...	No		61,433.36	0.00	0.00
1195		Current Ptn - Ln related party	Ba...	No		0.00	0.00	0.00
1195	HID	ACCOUNTS RECEIVABLE HID...	Ba...	No		58,840.93	0.00	0.00
1196	HID	Revalue US Hides Rec (ACCT...	Ba...	No		35,659.21	0.00	0.00
1199		Current Port Ln Related Party	Ba...	No		0.00	0.00	0.00
1200		INVENTORIES	Ba...	No		453,308...	0.00	0.00
1200	HID	Inventory	Ba...	No		142,248...	0.00	0.00
1210		Inventory - Drop Shipments	Ba...	No		0.00	0.00	0.00
1210	HID	Inventory	Ba...	No		0.00	0.00	0.00
1211	HID	Inventory - revalue US inv	Ba...	No		0.00	0.00	0.00
1220		Inventory - storage charges	Ba...	No		0.00	0.00	0.00
1230		Pro for Slow Moving Inventory	Ba...	No		-50,000....	0.00	0.00
1299		Inv In Transit Nyger India	Ba...	No		0.00	0.00	0.00
1300		PREPAID EXPENSES	Ba...	No		0.00	0.00	0.00
1300	HID	Prepaid Expenses	Ba...	No		0.00	0.00	0.00
1300	LEA	Prepaid Expenses	Ba...	No		0.00	0.00	0.00
1310		PREPAID INSURANCE	Ba...	No		9,695.80	0.00	0.00
1310	HID	Prepaid Insurance	Ba...	No		967.97	0.00	0.00
1310	LEA	Prepaid Insurance - Leather	Ba...	No		968.01	0.00	0.00

1311		Prepaid A/R Insurance	Ba... No		0.00	0.00	0.00
1320		PREPAID MUNICIPAL TAXES	Ba... No		0.00	0.00	0.00
1320	HID	Prepaid Municipal Taxes	Ba... No		0.00	0.00	0.00
1320	LEA	Prepaid Municipal Taxes	Ba... No		0.00	0.00	0.00
1329		Re-Value US Pre-paid Inventory	Ba... No		48,173.86	0.00	0.00
1330		Prepaid Inventory - Prov US	Ba... No		200,527...	0.00	0.00
1330	HID	Prepaid Stanley Leather US	Ba... No		3,267.16	0.00	0.00
1331		Prepaid Inventory Prov CAD	Ba... No		0.00	0.00	0.00
1332		Prepaid Barrels to Iceland USD	Ba... No		11,643.39	0.00	0.00
1333		Prepaid Cylinder/Bags PhilStan	Ba... No		0.00	0.00	0.00
1334	HID	PREPAID MAROLONE LINING ...	Ba... No		0.00	0.00	0.00
1335		Prepaid Surf & Turf 2003	Ba... No		0.00	0.00	0.00
1336	HID	PREPAID STANLEY LINING LE...	Ba... No		0.00	0.00	0.00
1337		PREPAID SCHOPPENHAUER	Ba... No		0.00	0.00	0.00
1338		PREPAID BOHLSSEN	Ba... No		0.00	0.00	0.00
1339		Far East Leather	Ba... No		0.00	0.00	0.00
1340	HID	Prepaid Expenses Leather Pur...	Ba... No		0.00	0.00	0.00
1350		Insurance Claims Recovery	Ba... No		0.00	0.00	0.00
1360		Prepaid Deposit Lessard	Ba... No		0.00	0.00	0.00
1510		Storage Trailer(s)	Ba... No		0.00	0.00	0.00
1510	HID	Storage Trailer	Ba... No		4,374.00	0.00	0.00
1520	HID	Paving	Ba... No		1,250.00	0.00	0.00
1550		OFFICE EQUIPMENT	Ba... No		16,241.43	0.00	0.00
1550	HID	Office equipment	Ba... No		34,621.21	0.00	0.00
1560		FREEZER EQUIPMENT	Ba... No		206,881...	0.00	0.00
1560	HID	Hide room equipment	Ba... No		33,367.66	0.00	0.00
1565		Equipment	Ba... No		53,081.94	0.00	0.00
1570		TRUCKS & TRAILERS	Ba... No		0.00	0.00	0.00
1580		COMPUTER HARDWARE	Ba... No		46,151.23	0.00	0.00
1580	HID	Computer equipment	Ba... No		7,405.89	0.00	0.00

1590		COMPUTER SOFTWARE	Ba... No	623.00	0.00	0.00
1595		Leasehold Improvements	Ba... No	30,852.00	0.00	0.00
1610		Dep'n Storage Trailers(s)	Ba... No	0.00	0.00	0.00
1610	HID	Dep'n Storage Trailer	Ba... No	-1,854.58	0.00	0.00
1620	HID	Acc dep'n - paving	Ba... No	-1,250.00	0.00	0.00
1650		ACC DEPN - OFFICE EQUIPM...	Ba... No	-15,969....	0.00	0.00
1650	HID	Acc dep'n - office equipment	Ba... No	-34,621....	0.00	0.00
1660		ACC DEPN - FREEZER EQUIP...	Ba... No	-175,12...	0.00	0.00
1660	HID	Acc dep'n - hide room equip	Ba... No	-33,367....	0.00	0.00
1665		Acc Dep'n - Equipment	Ba... No	-51,378....	0.00	0.00
1670		ACC DEPN - TRUCKS & TRAIL...	Ba... No	0.00	0.00	0.00
1680		ACC DEPN - COMPUTER HAR...	Ba... No	-42,876....	0.00	0.00
1680	HID	Acc dep'n - computer equipment	Ba... No	-7,405.89	0.00	0.00
1690		ACC DEPN - COMPUTER SOFT...	Ba... No	-623.00	0.00	0.00
1695		Acc Dep'n - Leaseholds	Ba... No	-21,443....	0.00	0.00
1800		DUE FROM BURRETT CAPITA...	Ba... No	-451,86...	0.00	0.00
1805	HID	Due to BCC - non int. bearing	Ba... No	0.00	0.00	0.00
1810		due from S. Iceland - Advanc...	Ba... No	74,600.00	0.00	0.00
1813		Due from Interco	Ba... No	27,194.29	0.00	0.00
1815		DO NOT USE	Ba... No	0.00	0.00	0.00
1820		Due from BRT Operations	Ba... No	0.00	0.00	0.00
1825		Due from Leathershop	Ba... No	21,346.17	0.00	0.00
1830		Due from BRT Pet Foods	Ba... No	229,488...	0.00	0.00
1835		USD DUE to P. BURRETT	Ba... No	0.00	0.00	0.00
1836		EXCH ON USD DUE FROM DIS...	Ba... No	0.00	0.00	0.00
1840		Due from Northern Wood	Ba... No	0.00	0.00	0.00
1849		GIC'S & MANU CAD TO 71562...	Ba... No	0.00	0.00	0.00
1850		CASH TO/FR 715624 CAD	Ba... No	0.00	0.00	0.00
1855		CASH TO/FR 715624 USD	Ba... No	0.00	0.00	0.00
1870		Due from Interco Fabrication	Ba... No	0.00	0.00	0.00

1874		Due From Stewart Street - Bill...	Ba... No	0.00	0.00	0.00
1875		DUE FROM 755038 ONT INC	Ba... No	-19,139....	0.00	0.00
1876		Less Current Portion	Ba... No	0.00	0.00	0.00
1877		Due To/From 715624 Ontario ...	Ba... No	-1,236,6...	0.00	0.00
1880		Due to PFW Ltd.	Ba... No	0.00	0.00	0.00
1890	HID	Due from 715624 Ont	Ba... No	0.00	0.00	0.00
1930		DUE FROM D. MONTAGUE	Ba... No	0.00	0.00	0.00
1930	HID	Due from D Montauge	Ba... No	0.00	0.00	0.00
1950		Due f Surf&Turf Indgredients L	Ba... No	0.00	0.00	0.00
1980		Nesbitt Burns Inv - L/T	Ba... No	0.00	0.00	0.00
1990		GOODWILL	Ba... No	218,000...	0.00	0.00
2000		ACCOUNTS PAYABLE - TRADI...	Ba... No	-68,743....	0.00	0.00
2000	HID	Accounts Payable - Cdn	Ba... No	0.00	0.00	0.00
2025		ACCOUNTS PAYABLE - USD	Ba... No	-320,88...	0.00	0.00
2025	HID	Accounts Payable - US	Ba... No	0.00	0.00	0.00
2026		REVALUE US ACCOUNTS PAY...	Ba... No	-91,172....	0.00	0.00
2026	HID	Revalue US Accounts payable	Ba... No	-13,262....	0.00	0.00
2030		Hides - Cdn Payables	Ba... No	-1,254.20	0.00	0.00
2035		Hides - U.S Payables	Ba... No	25,000.00	0.00	0.00
2050		A/PAY ACCOUNTING	Ba... No	-1,418.68	0.00	0.00
2051		Accts payable - clearing	Ba... No	0.00	0.00	0.00
2100		ACCRUED A/P - TRADING	Ba... No	0.00	0.00	0.00
2100	HID	Accrued accounts payable	Ba... No	0.00	0.00	0.00
2105		Receipt Credit - inventory	Ba... No	0.00	0.00	0.00
2105	HID	Receipt credit - inv	Ba... No	0.00	0.00	0.00
2110		ACCRUED ACCOUNTING	Ba... No	-7,000.44	0.00	0.00
2110	HID	Accrued accounting	Ba... No	0.00	0.00	0.00
2111		ACCRUED MANAGEMENT FEES	Ba... No	-14,690....	0.00	0.00
2120		ACCRUED EXPENSES - ACCO...	Ba... No	0.00	0.00	0.00
2120	HID	Accrued capital tax	Ba... No	0.00	0.00	0.00

2130		ACCRUED PAYABLES - ACCO...	Ba...	No		0.00	0.00	0.00
2200	HID	Customer Deposits	Ba...	No		0.00	0.00	0.00
2300		ONTARIO SALES TAX PAYABLE	Ba...	No		0.00	0.00	0.00
2320		GST Clearing	Ba...	No		-2,903.13	0.00	0.00
2325		G.S.T. PAYABLE	Ba...	No		1,204.68	0.00	0.00
2325	1	G.S.T. PAYABLE	Ba...	No		0.00	0.00	0.00
2325	HID	GST payable	Ba...	No		0.00	0.00	0.00
2330	HID	GST collected	Ba...	No		0.00	0.00	0.00
2335		RITC	Ba...	No		0.00	0.00	0.00
2340		HST Collected/paid	Ba...	No		157.36	0.00	0.00
2350		ACCRUED VACATION PAY	Ba...	No		-424.92	0.00	0.00
2350	1	Accrued vacation payable	Ba...	No	3	0.00	0.00	0.00
2350	BK	Accrued vacation payable - BK	Ba...	No	3	0.00	0.00	0.00
2350	HID	Accrued Vacation Payable -Hides	Ba...	No		0.00	0.00	0.00
2355	HID	Vacation Accrual - Hides	Ba...	No		0.00	0.00	0.00
2360		R.R.S.P. PAYABLE	Ba...	No		0.00	0.00	0.00
2370		E.H.T. PAYABLE	Ba...	No		0.00	0.00	0.00
2380		WCB PAYABLE	Ba...	No		1,256.68	0.00	0.00
2390		ACCRUED PAYROLL	Ba...	No		0.00	0.00	0.00
2400		EMPLOYEE DEDUCTIONS PAY...	Ba...	No		0.00	0.00	0.00
2400	1	Employee ded's payable	Ba...	No	3	0.00	0.00	0.00
2400	BK	Employee ded's payable	Ba...	No	3	0.00	0.00	0.00
2400	HID	Employee Deductions - Hides	Ba...	No	3	0.00	0.00	0.00
2450		Employer Heath Tax Payable	Ba...	No		0.00	0.00	0.00
2500		CORPORATE INCOME TAX PA...	Ba...	No		142,183...	0.00	0.00
2500	HID	Corporate income tax payable	Ba...	No		0.00	0.00	0.00
2510		INCOME TAX ONTARIO INST...	Ba...	No		0.00	0.00	0.00
2510	HID	Income taxes Ontario install.	Ba...	No		0.00	0.00	0.00
2520		INCOME TAX CANADA INSTA...	Ba...	No		0.00	0.00	0.00
2550	HID	RBC LOAN - CURRENT PORTI...	Ba...	No		0.00	0.00	0.00

2600		LOAN PAYABLE - ROYAL BANK	Ba...	No		0.00	0.00	0.00
2700		Phil Burrett	Ba...	No		0.00	0.00	0.00
2700	HID	Due to Phil Burrett	Ba...	No		0.00	0.00	0.00
2710		Revalue Shareholder Advances	Ba...	No		0.00	0.00	0.00
2750		LOAN TO SHAREHOLDER	Ba...	No		0.00	0.00	0.00
2750	HID	RBC LOAN - CURRENT PORTI...	Ba...	No		0.00	0.00	0.00
2775		Due to/from 201365 Ontario Ltd	Ba...	No		0.00	0.00	0.00
2800		CAPITAL STOCK	Ba...	No		-2.00	0.00	0.00
2810		SPECIAL SHARES re OLD TRA...	Ba...	No		0.00	0.00	0.00
2900		RETAINED EARNINGS	R...	No		-2,012,1...	0.00	0.00
2910		Capital Dividends	Ba...	No		0.00	0.00	0.00
2920		DIVIDENDS - REGULAR	Ba...	No		600,000...	0.00	0.00
2930		Refundable Taxes Paid	Ba...	No		0.00	0.00	0.00
2940		Dividend Refund	Ba...	No		0.00	0.00	0.00
3100	1	SALES - EMPTY BARRELS	In...	No		0.00	-4,200,0...	0.00
3100	HID	SALES COW RUGS	In...	No		-9,545.00	0.00	0.00
3105	1	SALES- USD EDIBLE ITEMS	In...	No		-30,621....	0.00	0.00
3105	HID	SALES USD - MISC	In...	No		0.00	0.00	0.00
3110	HID	SALES CAD - HIDES	In...	No		-64,359....	0.00	0.00
3115		Sales - Equine Rendering	In...	No		0.00	0.00	0.00
3120	HID	SALES LEATHER BUY & SELL	In...	No		-97,307....	0.00	0.00
3130	HID	SALES CDN DEER HIDES	In...	No		0.00	0.00	0.00
3135		SALES HATS/INSOLES	In...	No		-1,989.90	0.00	0.00
3135	HID	SALES HUNTING CAPS	In...	No		-20,678....	0.00	0.00
3140	HID	SALES CDN- MOOSE HIDES	In...	No		-12,255....	0.00	0.00
3195		SALES GLOVES/MITTS	In...	No		-53,318....	0.00	0.00
3302	1	TRUCKING REVENUE	In...	No		0.00	0.00	0.00
3310		DO NOT USE	In...	No		0.00	0.00	0.00
3310	1	Revenue Fuel SC	In...	No		0.00	0.00	0.00
3310	HID	Revenue Fuel SC	In...	No		0.00	0.00	0.00

3500	LEA	Sales Comm Fuga - Regence	In...	No	-1,483.02	0.00	0.00
3501	LEA	Sales Comm Fuga - Export	In...	No	-4,387.51	0.00	0.00
3502	LEA	Sales Comm Fuga - DiZazzo	In...	No	-3,012.93	0.00	0.00
3503	LEA	Sales Comm Fuga - Desrochers	In...	No	-5,886.82	0.00	0.00
3504	LEA	Sales Comm Fuga - Auclair Ma...	In...	No	-114.30	0.00	0.00
3505	LEA	Sales Comm Fuga - Crown Cap	In...	No	-3,427.84	0.00	0.00
3506	LEA	Sales Comm Fuga - Perfect	In...	No	-3,268.98	0.00	0.00
3507	LEA	Sales Comm Fuga - Union Pro	In...	No	-161.04	0.00	0.00
3508	LEA	Sales Comm Fuga - Canada W...	In...	No	-795.26	0.00	0.00
3560	LEA	Sales Comm Coey - Watson	In...	No	-4,211.78	0.00	0.00
3580	LEA	Sales Comm TNP - Raber	In...	No	-17,061....	0.00	0.00
3581	LEA	Sales Comm TNP - Laurentide	In...	No	-2,697.74	0.00	0.00
3582	LEA	Sales Comm TNP - Perfect	In...	No	0.00	0.00	0.00
3583	LEA	Sales Comm TNP - Impacto	In...	No	0.00	0.00	0.00
3584	LEA	Sales Comm TNP - Hides in Ha...	In...	No	0.00	0.00	0.00
3590	LEA	Sales Comm APM - Dizazzo	In...	No	-3,396.08	0.00	0.00
3606	1	SALES OTHER FISH FOR PET ...	In...	No	-168,39...	0.00	0.00
3608	1	Sales Ground Fish Cdn	In...	No	0.00	0.00	0.00
3609	1	SALES - REDFISH CDN	In...	No	0.00	0.00	0.00
3610	1	Sales - Cod Racks Cdn	In...	No	-793,77...	0.00	0.00
3611	1	Sales Sole Racks Cdn	In...	No	0.00	0.00	0.00
3612	1	Sales Mixd Racks Cdn	In...	No	0.00	0.00	0.00
3613	1	Sales Gr Cod Racks USD	In...	No	0.00	0.00	0.00
3614	1	Sales Gr Sole Racks USD	In...	No	0.00	0.00	0.00
3615	1	Sales Gr Mixd Fish USD	In...	No	0.00	0.00	0.00
3616	1	SALES SALMON CDN	In...	No	-202,12...	0.00	0.00
3617	1	SALES SALMON USD	In...	No	-200,92...	0.00	0.00
3620	1	Sales - Beef Cdn	In...	No	0.00	0.00	0.00
3625	1	Sales - Beef US	In...	No	0.00	0.00	0.00
3630	1	Sales - B&P By Products Cdn	In...	No	-70,248....	0.00	0.00

3635	1	Sales - B&P By Products US	In...	No		0.00	0.00	0.00
3640	1	Sales - Chicken Cdn	In...	No		0.00	0.00	0.00
3645		Sales - Chicken US	In...	No		0.00	0.00	0.00
3645	1	Chicken Sales - US	In...	No		0.00	0.00	0.00
3650	1	Sales - Lamb By-Products CDN	In...	No		0.00	0.00	0.00
3655	1	Sales - Lamb By-Products US	In...	No		0.00	0.00	0.00
3660	1	Bait - Sales Cdn	In...	No		-536,01...	0.00	0.00
3665	1	Bait - Sales US	In...	No		-5,452,7...	0.00	0.00
3700	LEA	Sales Commissions-Leather US	In...	No		0.00	0.00	0.00
3705	LEA	Leather Sales	In...	No		0.00	0.00	0.00
3710	LEA	Lining Leather Sales	In...	No		-55,558....	0.00	0.00
3750		H4H ADMINISTRATION	In...	No		-11,325....	0.00	0.00
3800	1	Sales - Nyger	In...	No		0.00	0.00	0.00
3900		Interest Income	In...	No		-9,105.57	0.00	0.00
3910		Surcharge Income CC	In...	No		0.00	0.00	0.00
4100	1	PURCHASES	In...	No		0.00	3,405,9...	0.00
4100	HID	COGS COW RUGS	In...	No		6,007.39	0.00	0.00
4110	HID	PURCHASE CAD - HIDES	In...	No		53,827.00	0.00	0.00
4115		COGS- Equine Rendering	In...	No		0.00	0.00	0.00
4120	HID	PURCHASE LEATHER BUY & S...	In...	No		89,245.30	0.00	0.00
4130	HID	PURCHASE CDN - DEER HIDES	In...	No		3,070.00	0.00	0.00
4140	HID	PURCHASE CDN - MOOSE HID...	In...	No		7,545.50	0.00	0.00
4150	HID	PURCHASE CDN - BEAR HIDES	In...	No		0.00	0.00	0.00
4180	HID	BIG BUCK CONTEST CDN	In...	No		0.00	0.00	0.00
4190	1	PURCH HATS/INSOLES	In...	No		0.00	0.00	0.00
4190	HID	HATS FOR HIDES CDN	In...	No		0.00	0.00	0.00
4195		COGS GLOVES/MITTS	In...	No		41,463.68	0.00	0.00
4199	HID	WAREHOUSING LEATHER CDN	In...	No		6,969.82	0.00	0.00
4200	1	BROKERAGE & DUTY	In...	No		58,535.30	0.00	0.00
4200	SS	PURCHASES - DOCKS	In...	No		0.00	0.00	0.00

4200	BCC	PURCHASES - DOCKS	In...	No		0.00	0.00	0.00
4200	HID	BROKERAGE AND DUTY	In...	No		1,370.55	0.00	0.00
4200	INT	PURCHASES - DOCKS	In...	No		0.00	0.00	0.00
4200	LEA	BROKERAGE & DUTY	In...	No		3,066.30	0.00	0.00
4300	1	FREIGHT	In...	No		6,437.82	246,036...	0.00
4300	2	FREIGHT-FUEL SURCHARGE	In...	No		0.00	0.00	0.00
4300	HID	FREIGHT TRADING	In...	No		0.00	0.00	0.00
4300	LEA	FREIGHT	In...	No		0.00	0.00	0.00
4302	1	COGS TRUCKING REVENUE	In...	No		0.00	0.00	0.00
4305	HID	FREIGHT DEER & MOOSE	In...	No		0.00	0.00	0.00
4310	1	Freight recovered	In...	No		0.00	0.00	0.00
4310	HID	FREIGHT LEATHER	In...	No		0.00	0.00	0.00
4310	LEA	FREIGHT LEATHER	In...	No		1,111.11	0.00	0.00
4400	1	CLAIMS & COMMISSIONS	In...	No		0.00	30,000.00	0.00
4400	HID	COMMISSION PAID	In...	No		0.00	0.00	0.00
4401	HID	COMMISSION ALEX GEORGE	In...	No		0.00	0.00	0.00
4405	LEA	COMMISSION PD LEATHER	In...	No		1,936.67	0.00	0.00
4410	1	COMMISSION - ALEX GEORGE	In...	No		51,800.00	0.00	0.00
4415	1	Commission -	In...	No		2,880.00	0.00	0.00
4500	LEA	Samples/Courier Leather	In...	No		0.00	0.00	0.00
4601		COGS LEATHER (RELATING TO)	In...	No		0.00	0.00	0.00
4602	HID	COGS LEATHER (Relating to)	In...	No		0.00	0.00	0.00
4605	1	COGS - EDIBLE ITEMS	In...	No		28,877.82	0.00	0.00
4606	1	COGS OTHER FISH FOR PET ...	In...	No		124,667...	0.00	0.00
4608	1	COGS Ground Fish Cdn	In...	No		0.00	0.00	0.00
4609	1	COGS - REDFISH CDN	In...	No		0.00	0.00	0.00
4610	1	COGS - Cod Racks Cdn	In...	No		675,346...	0.00	0.00
4611	1	COGS - Sole Racks Cdn	In...	No		0.00	0.00	0.00
4612	1	COGS - Mixed Fish Racks Cdn	In...	No		0.00	0.00	0.00
4613	1	COGS - Gr Cod Fish USD	In...	No		0.00	0.00	0.00

4614	1	COGS - Gr Sole Fish USD	In...	No		0.00	0.00	0.00
4615	1	COGS - Gr Mixed Fish USD	In...	No		0.00	0.00	0.00
4616	1	COGS SALMON CDN	In...	No		176,203...	0.00	0.00
4617	1	COGS SALMON USD	In...	No		172,392...	0.00	0.00
4620	1	COGS - Beef Cdn	In...	No		0.00	0.00	0.00
4625	1	COGS - Beef US	In...	No		0.00	0.00	0.00
4630	1	COGS - B&P By Products Cdn	In...	No		59,683.97	0.00	0.00
4635	1	COGS - B&P By Products US	In...	No		0.00	0.00	0.00
4640	1	COGS - Chicken Cdn	In...	No		0.00	0.00	0.00
4645	1	COGS - Chicken US	In...	No		0.00	0.00	0.00
4650	1	COGS - Lamb By-Products CDN	In...	No		0.00	0.00	0.00
4655	1	COGS - Lamb By-Products US	In...	No		0.00	0.00	0.00
4660	1	COGS - Bait Cdn	In...	No		406,025...	0.00	0.00
4665	1	COGS - Bait US	In...	No		4,628,0...	0.00	0.00
4705	LEA	COGS LEATHER	In...	No		0.00	0.00	0.00
4710	LEA	COGS LINING LEATHER	In...	No		35,382.01	0.00	0.00
4800	1	COGS - Nyger	In...	No		0.00	0.00	0.00
4900	1	Inventory adj/write off	In...	No		0.00	0.00	0.00
4900	HID	Inventory adj	In...	No		0.00	0.00	0.00
6100	1	ACCOUNTING	In...	No		630.00	6,600.00	0.00
6100	HID	ACCOUNTING	In...	No		0.00	0.00	0.00
6100	LEA	Accounting Wages - Leather	In...	No		0.00	0.00	0.00
6110	1	ACCOUNTANTS FEE	In...	No		6,000.00	3,600.00	0.00
6110	HID	ACCOUNTANTS FEE	In...	No		0.00	0.00	0.00
6110	LEA	Accountants Fee	In...	No		0.00	0.00	0.00
6200	1	ADVERTISING	In...	No		2,683.00	12,000.00	0.00
6200	DIS	ADVERTISING	In...	No		0.00	0.00	0.00
6200	HID	ADVERTISING	In...	No		2,284.00	0.00	0.00
6200	INT	ADVERTISING	In...	No		0.00	0.00	0.00
6200	LEA	Advertising	In...	No		2,420.00	0.00	0.00

6200	NWS	ADVERTISING	In...	No		0.00	0.00	0.00
6200	PFW	ADVERTISING	In...	No		0.00	0.00	0.00
6300	1	BAD DEBTS	In...	No		6,404.67	12,000.00	0.00
6300	HID	BAD DEBTS	In...	No		0.00	0.00	0.00
6400	1	BANK CHARGES	In...	No		6,715.82	8,400.00	0.00
6400	HID	BANK CHARGES AND INTEREST	In...	No		0.00	0.00	0.00
6400	LEA	Bank Charges Leather	In...	No		273.66	0.00	0.00
6600	1	BUSINESS & PROPERTY TAX	In...	No		5,803.36	1,296.00	0.00
6600	HID	BUSINESS & PROPERTY TAX	In...	No		610.88	0.00	0.00
6600	LEA	Property Tax	In...	No		1,221.76	0.00	0.00
6700	1	DEPRECIATION	In...	No		10,361.78	2,700.00	0.00
6700	HID	DEPRECIATION	In...	No		0.00	0.00	0.00
6900	1	FREEZER RENTAL - REVENUE	In...	No		0.00	0.00	0.00
7100	1	HEAT & HYDRO	In...	No		2,497.72	360.00	0.00
7100	FR	HYDRO-FREEZER	In...	No		12,069.47	0.00	0.00
7100	HID	HEAT & HYDRO	In...	No		0.00	0.00	0.00
7100	LEA	Heat & Hydro - Leather	In...	No		0.00	0.00	0.00
7200	1	PROPERTY & BUILDING INSU...	In...	No		22,656.55	8,040.00	0.00
7200	HID	PROPERTY & BUILDING INSUR...	In...	No		2,262.12	0.00	0.00
7200	LEA	PROPERTY & BUILDING INSU...	In...	No		2,262.12	0.00	0.00
7210	1	Insurance	In...	No		1,441.07	0.00	0.00
7500	1	INTEREST -BANK	In...	No		2.52	2,400.00	0.00
7500	HID	INTEREST - BANK	In...	No		0.00	0.00	0.00
7600	1	LEGAL	In...	No		1,041.00	0.00	0.00
7600	DIS	LEGAL	In...	No		0.00	0.00	0.00
7600	HID	LEGAL	In...	No		0.00	0.00	0.00
7600	INT	LEGAL	In...	No		0.00	0.00	0.00
7610	1	PROFESSIONAL CONSULTING...	In...	No		0.00	1,800.00	0.00
7610	HID	PROFESSIONAL CONSULTING...	In...	No		0.00	0.00	0.00
7650		Consulting Fees	In...	No		0.00	0.00	0.00

7700	1	OFFICE SUPPLIES	In...	No		4,985.05	8,400.00	0.00
7700	DIS	OFFICE SUPPLIES	In...	No		0.00	0.00	0.00
7700	HID	OFFICE SUPPLIES	In...	No		0.00	0.00	0.00
7700	INT	OFFICE SUPPLIES	In...	No		0.00	0.00	0.00
7700	LEA	OFFICE SUPPLIES - LEATHER	In...	No		0.00	0.00	0.00
7710	1	OFFICE - POSTAGE & COURIER	In...	No		1,191.59	0.00	0.00
7710	HID	OFFICE - POSTAGE & COURIER	In...	No		68.54	0.00	0.00
7710	LEA	COURIER & POSTAGE	In...	No		1,161.37	0.00	0.00
7715	HID	COURIER CHGS RE: LEATHER	In...	No		0.00	0.00	0.00
7720	1	TRAINING & SEMINARS	In...	No		0.00	0.00	0.00
7720	HID	TRAINING AND SEMINARS	In...	No		0.00	0.00	0.00
7730		RITC NON-DEDUCT AMOUNT	In...	No		409.98	0.00	0.00
7800	1	PRODUCT EXPENSE	In...	No		237.30	2,196.00	0.00
7800	DIS	PRODUCT EXPENSE	In...	No		0.00	0.00	0.00
7800	HID	PRODUCT EXPENSE	In...	No		0.00	0.00	0.00
7800	LEA	LEATHER SAMPLES	In...	No		0.00	0.00	0.00
7800	NWS	PRODUCT EXPENSE	In...	No		0.00	0.00	0.00
7800	OPS	PRODUCT EXPENSE	In...	No		0.00	0.00	0.00
7850	1	RESEARCH & DEVELOPMENT	In...	No		0.00	0.00	0.00
7850	HID	RESEARCH & DEVELOPMENT -...	In...	No		0.00	0.00	0.00
7900	1	RENT	In...	No		4,800.00	5,400.00	0.00
7900	FR	FREEZER RENT	In...	No		12,000.00	0.00	0.00
7900	HID	RENT	In...	No		3,600.00	0.00	0.00
7900	LEA	RENT	In...	No		3,600.00	0.00	0.00
7910	1	R & M YARD & BUILDING	In...	No		1,348.18	2,040.00	0.00
7910	BCC	R & M YARD & BUILDING	In...	No		0.00	0.00	0.00
7910	DIS	R & M YARD & BUILDING	In...	No		0.00	0.00	0.00
7910	HID	R&M YARD & BUILDINGS	In...	No		0.00	0.00	0.00
7910	INT	R & M YARD & BUILDING	In...	No		0.00	0.00	0.00
7910	LEA	R&M Buildings - Leather	In...	No		0.00	0.00	0.00

7920	FR	R&M FREEZER UNITS	In...	No	15,043.68	0.00	0.00
7930	1	R & M EQUIPMENT	In...	No	1,711.39	0.00	0.00
7930	DIS	R & M EQUIPMENT	In...	No	0.00	0.00	0.00
7930	HID	R&M EQUIPMENT	In...	No	0.00	0.00	0.00
7930	OPS	R & M EQUIPMENT	In...	No	0.00	0.00	0.00
7940	1	LIFT TRUCK FUEL & REPAIRS	In...	No	0.00	0.00	0.00
8000	1	TELEPHONE	In...	No	5,282.05	30,000.00	0.00
8000	DIS	TELEPHONE	In...	No	0.00	0.00	0.00
8000	HID	TELEPHONE	In...	No	0.00	0.00	0.00
8000	INT	TELEPHONE	In...	No	0.00	0.00	0.00
8000	LEA	Telephone Leather	In...	No	0.00	0.00	0.00
8000	NWS	TELEPHONE	In...	No	0.00	0.00	0.00
8000	PFW	TELEPHONE	In...	No	0.00	0.00	0.00
8050	1	Computer Expenses	In...	No	0.00	0.00	0.00
8050	DIS	Computer Expenses	In...	No	0.00	0.00	0.00
8050	HID	Computer Expenses	In...	No	0.00	0.00	0.00
8050	INT	Computer Expenses	In...	No	0.00	0.00	0.00
8050	LEA	Computer Expenses	In...	No	0.00	0.00	0.00
8100	1	TRAVEL	In...	No	36,804.28	26,400.00	0.00
8100	BK	TRAVEL	In...	No	0.00	0.00	0.00
8100	BCC	TRAVEL	In...	No	0.00	0.00	0.00
8100	BWP	TRAVEL	In...	No	0.00	0.00	0.00
8100	DIS	TRAVEL	In...	No	0.00	0.00	0.00
8100	HID	TRAVEL	In...	No	0.00	0.00	0.00
8100	INT	TRAVEL	In...	No	0.00	0.00	0.00
8100	LEA	Travel - leather	In...	No	0.00	0.00	0.00
8100	NWS	TRAVEL	In...	No	0.00	0.00	0.00
8100	OPS	TRAVEL	In...	No	0.00	0.00	0.00
8110	1	Business Meals	In...	No	1,268.58	0.00	0.00
8110	SS	Business Meals	In...	No	0.00	0.00	0.00

8110	BCC	Business Meals	In...	No		0.00	0.00	0.00
8110	BWP	Business Meals	In...	No		0.00	0.00	0.00
8110	DIS	Business Meals	In...	No		0.00	0.00	0.00
8110	INT	Business Meals	In...	No		0.00	0.00	0.00
8110	LEA	Business Meals - Leather	In...	No		730.01	0.00	0.00
8111	1	Business Meals - Foreign	In...	No		0.00	0.00	0.00
8130	1	MEMBERSHIP DUES & SUBSC...	In...	No		2,495.91	0.00	0.00
8130	FR	HANDLING CHG - FREEZER	In...	No		0.00	0.00	0.00
8140	1	STORAGE - MISC.	In...	No		0.00	36,000.00	0.00
8150	1	FREEZER RENTAL - COD	In...	No		13,854.44	0.00	0.00
8170	1	FREEZER RENTAL	In...	No		0.00	0.00	0.00
8175	1	COD STORAGE-BILL OUT MENU	In...	No		0.00	0.00	0.00
8180	1	STORAGE - REDFISH	In...	No		16,659.18	0.00	0.00
8185	1	STORAGE - Charge Back Menu	In...	No		-17,674....	0.00	0.00
8190	1	Storage-Capelin	In...	No		0.00	0.00	0.00
8300	1	WAGES	In...	No		122,975...	60,000.00	0.00
8300	BK	Wages - BK	In...	No	3	323.23	0.00	0.00
8300	HID	Wages - DEER & Moose	In...	No	3	0.00	0.00	0.00
8300	LEA	Wages - Leather	In...	No		0.00	0.00	0.00
8310	1	SUB-CONTRACT WAGES	In...	No		0.00	0.00	0.00
8350	1	Employer CPP & EI	In...	No		7,594.35	0.00	0.00
8350	BK	Employer CPP&EI-Accting	In...	No	3	0.00	0.00	0.00
8350	HID	Employer CPP&EI - Hides	In...	No	3	0.00	0.00	0.00
8350	LEA	Employer CPP&EI - Leather	In...	No		0.00	0.00	0.00
8370	1	COMPANY GROUP INSURANCE	In...	No		35,469.90	0.00	0.00
8370	BK	COMPANY GROUP INSURANC...	In...	No	3	0.00	0.00	0.00
8370	LEA	Company Group Insurance	In...	No		0.00	0.00	0.00
8375	1	Group RRSP	In...	No		0.00	0.00	0.00
8380	1	EMPLOYEE HEALTH TAX	In...	No		2,567.20	0.00	0.00
8380	LEA	EHT Premiums	In...	No		0.00	0.00	0.00

8390	1	WORKMANS COMPENSATION...	In...	No		462.27	0.00	0.00
8500	1	MANAGEMENT FEES	In...	No		0.00	32,700.00	0.00
8510	1	Management bonus	In...	No		0.00	0.00	0.00
9000	1	Uncatagorized Expenses	In...	No		0.00	0.00	0.00
9100		GAIN (LOSS) US EXCHANGE	In...	No	3	-250,82...	0.00	0.00
9100	1	GAIN (LOSS) ON US EXCHANGE	In...	No		500.00	0.00	0.00
9100	HID	GAIN (LOSS) U.S. EXCHANGE	In...	No		0.00	0.00	0.00
9100	LEA	Gain or Loss Exchange US	In...	No		0.00	0.00	0.00
9110	1	Loss on Disposal of Investment	In...	No		0.00	0.00	0.00
9210		REVENUE - BANK INTEREST	In...	No	3	0.00	0.00	0.00
9210	1	REVENUE BANK INTEREST	In...	No		0.00	0.00	0.00
9220		Dividends Received	In...	No		0.00	0.00	0.00
9300		GAIN (LOSS) SALE OF ASSETS	In...	No		0.00	0.00	0.00
9800		PROVISION FOR INCOME TA...	In...	No		0.00	0.00	0.00
9800	1	PROVISION FOR INCOME TA...	In...	No		0.00	0.00	0.00
9888		NON DEDUCTABLE PENALTY	In...	No		0.00	0.00	0.00
9999		UNIDENTIFIED ITEMS	In...	No		0.00	0.00	0.00