

Procedures

- **Collected and reviewed relevant financial information**
- **Summarized the financial statements**
- **Reviewed the disclosures and notes to the financial statements to ensure familiarity with APC's accounting policies**
- **Performed trend analysis**
- **Prepared common sized financial statements**
- **Considered various financial ratios and relationships between financial statement metrics**
- **Reviewed projected financial information and compared it to historical results**