

EXHIBIT 1
 ANALYSIS AND FINANCIAL SUMMARY
 BILL SUBURBAN ALTERNATOR & STARTER SPECIALIST, INC.
 (EDWARD M. HANNAFORD)

EXHIBIT 1
 DA 821011 T.F.

	Adjusted Gross Receipts Form 1120 <u>Line 1c</u>	% <u>Increase</u>	Total Deducts Form 1120 <u>Line 23</u>	COS Form 1120 <u>Line 2</u>	Gross Receipts of Counter Sales	Accounts Receivable furnished by Hannaford	Total Gross	Analysis of Net Profit	Net Profit Reported on Form 1120
Base Year 05/31/94	253,725		178,098	75,081	615,384 (1994)	57,173	672,557	419,378	553
05/31/95	297,777	0.1736	194,251	101,880	722,228 (1995)	67,100	789,328	493,197	1,646
<i>404 week</i> <i>75,000 yk</i> 05/31/96	327,717	0.2916	227,263	93,454	794,844 (1996)	73,847	868,691	547,974	3,097
05/31/97	343,588	0.3542	257,520	89,791	833,338 (1997)	77,423	910,761	563,450	(3,903)
							<i>*</i> 2,023,999 <i>*</i>	1,393	