Exhibit B-1 Balance Sheet for Entities held by Nortel Networks Inc. As of December 31, 2008

As of December 31, 2008
Unaudited
In thousands of U.S. Dollars

-		Networks LA) Inc.	ondware, Ltd.	I	Networks ndia tional Inc.	Gov So	Nortel rernment lutions orporated	Ventures LLC
Assets								
Current assets								
Cash and cash equivalents	\$	2,229	\$ 1,718	\$	487	\$	41,935	\$ -
Restricted cash and cash equivalents		111 (20	-		20 201		40.240	-
Accounts receivable - net Intercompany amounts due (accounts receivable and notes)		111,639 116,570	67 146		28,391 4,392		49,349 18,480	119
Inventories - net		14,119	140		4,392		10,400	119
Deferred cost of sales		17,602	-		10,373		82,852	-
Deferred income taxes - net			_				-	-
Other current assets		1,688	8		96		19,992	-
Total current assets		263,847	 1,939		43,763		212,608	 119
Y 4							2 712	7 747
Investments - other Investments in subsidiaries		37,876	-		-		2,713	7,747
Plant and equipment - net		16,162	93		-		26,909	-
Goodwill		-	-				170,961	_
Intangible assets - net		-	4,908		-		28,750	-
Deferred income taxes - net		_	´ -		-		(29)	-
Other assets		1,478	 				2,366	 -
Total assets	\$	319,363	\$ 6,940	\$	43,763	\$	444,278	\$ 7,866
Liabilities and Shareholders' or Partners' Equity (De Current liabilities			_			4		
Trade and other accounts payable	\$	11,910	\$ 5	\$	445	\$	4,407	\$ 0.012
Intercompany amounts payable (accounts payable and notes))	344,222	1,283		58,972		18,833	8,213
Payroll and benefit-related liabilities		5,619 8,111	77		820		18,570 12,947	-
Contractual liabilities Restructuring liabilities		1,044	•		820		1,136	-
Other accrued liabilities		78,943	68		6,715		24,636	-
Income taxes		33	-		(95)		90	-
Other current liabilities		871	-		-		1,460	-
Total current liabilities		450,753	 1,433		66,857		82,079	8,213
Long-term debt		20,301	-		-		27,244	_
Deferred income and other credits		-	_				6,770	-
Deferred revenue		2,539	-		-		· -	-
Other long-term liabilties		76	 		154		2,055	
Total liabilities		473,669	1,433		67,011		118,148	8,213
Shareholders' or Partners' Equity (Deficit)								
Common shares		50	4,750		1		1	-
Preferred shares		0 576	-		-		457 400	- 1
Additional paid-in capital Accumulated deficit (retained earnings)		8,576 (162,932)	- 757		(23,249)		457,698 (131,569)	1 (348)
Foreign currency translation adjustment		(102,932)	131		(43,4 4 7)		(400,101)	(348)
Unrealized gain/(loss) on investment		-	-		-		-	-
Total shareholders' or partners' equity (deficit)		(154,306)	 5,507		(23,248)		326,130	 (347)
Total liabilities and shareholders'								
or partners' equity (deficit)	\$	319,363	\$ 6,940	\$	43,763	\$	444,278	\$ 7,866

Exhibit B-1 Balance Sheet for Entities held by Nortel Networks Inc. As of December 31, 2008

As of December 31, 2008 Unaudited In thousands of U.S. Dollars

	Bay Networ		Nortel Networks Technology Ltd.		Bay Networks Redes de Dados para Sistemas Informaticos, Lda.		Clarify Limited		Penril Datacomm Limited	
Assets										
Current assets										
Cash and cash equivalents	\$	-	\$	-	\$	83	\$	-	\$	-
Restricted cash and cash equivalents		-		-		-		-		-
Accounts receivable - net Intercompany amounts due (accounts receivable and notes)		-		-		-		220		5
Inventories - net		-		-		-		220		-
Deferred cost of sales		-				-		-		-
Deferred income taxes - net		-		-		-		-		-
Other current assets										
Total current assets		-		-		83		220		5
Investments - other		_		_		_		_		-
Investments in subsidiaries		-		(3,739)		-		-		-
Plant and equipment - net		-		-		-		-		-
Goodwill		-		~		-		-		=
Intangible assets - net		-		-		-		-		-
Deferred income taxes - net Other assets		-		-		-		~		-
Total assets	-\$	÷	\$	(3,739)	\$	83	\$	220	\$	5
Total assets				(0,703)						
Liabilities and Shareholders' or Partners' Equity (Deficit)										
Current liabilities										
Trade and other accounts payable	\$	-	\$	-	\$	-	\$	-	\$	-
Intercompany amounts payable (accounts payable and notes)		-		-		-		797		1,610
Payroll and benefit-related liabilities		-		-		•		-		
Contractual liabilities Restructuring liabilities		-		-		-		-		-
Other accrued liabilities		-		_		-		_		_
Income taxes		-		-		(8)		-		-
Other current liabilities						-				
Total current liabilities		-		-		(8)		797		1,610
Long-term debt		_		-		_		_		-
Deferred income and other credits		-		-		-		-		-
Deferred revenue		-		-		-		-		-
Other long-term liabilities				<u> </u>						
Total liabilities		-		-		(8)		797		1,610
Shareholders' or Partners' Equity (Deficit)										
Common shares		50		•		7		-		-
Preferred shares		-		-		-		-		-
Additional paid-in capital		-		(0.5)		-		79		-
Accumulated deficit (retained earnings)	((50)		(3,739)		80		1,679		(1,538)
Foreign currency translation adjustment Unrealized gain/(loss) on investment		-		-		4		(2,335)		(67)
Total shareholders' or partners' equity (deficit)	1	÷		(3,739)		91		(577)		(1,605)
Total liabilities and shareholders'				(-,,-)						(1,000)
or partners' equity (deficit)	\$	_	\$	(3,739)	\$	83	\$	220	\$	5

Exhibit B-1 Balance Sheet for Entities held by Nortel Networks Inc.

As of December 31, 2008 Unaudited In thousands of U.S. Dollars

	Nortel Networks Eastern Mediterranean Ltd.		Nortel Technology Excellence Centre Private Limited		Nortel Networks Japan		Nortel Networks Technology K.K.		Nortel Networks Southeast Asia Pte Ltd.		Nor Netw Techn (Thailar	orks ology
Assets												
Current assets												
Cash and cash equivalents	\$	537	\$	1,559	\$	16,041	\$	-	\$	-	\$	-
Restricted cash and cash equivalents		-		-		-		-		-		-
Accounts receivable - net		-		-		13,282		-		-		-
Intercompany amounts due (accounts receivable and notes)		-		20,358		38,827		-		-		3
Inventories - net		-		-		2,785		-		-		-
Deferred cost of sales		-		-		6,165		-		-		-
Deferred income taxes - net		-				-		-		-		-
Other current assets		l		949		119				-		
Total current assets		538		22,866		77,219		-		-		3
Investments - other		-		-		-		-		-		-
Investments in subsidiaries		-		-		-		-		-		-
Plant and equipment - net		-		1,908		1,721		-		-		-
Goodwill		-		-		-		-		-		-
Intangible assets - net		-		•		-		•		-		-
Deferred income taxes - net		-		•		0.660		-		-		-
Other assets	\$	538	\$	24,774	\$	8,668 87,608	\$		\$		\$	3
Total assets	3	336	<u></u>	24,774	3	67,006	Ф		<u> </u>		<u> </u>	
Liabilities and Shareholders' or Partners' Equity (Def	icit)											
Current liabilities	•											
Trade and other accounts payable	\$	-	\$	817	\$	3,271	\$		\$	-	\$	-
Intercompany amounts payable (accounts payable and notes)	•	_	•	20,797	•	5,753	•	_	•	_	•	3
Payroll and benefit-related liabilities		_		540		3,399		_		-		-
Contractual liabilities		-		-		379		-		-		_
Restructuring liabilities		-		-		428		-		-		-
Other accrued liabilities		-		174		21,894		-		-		-
Income taxes		-		145		-		-		-		-
Other current liabilities		-				-						_
Total current liabilities		•		22,473		35,124		-		-		3
Long-term debt		_		-		-		-		-		_
Deferred income and other credits		-		-		-		-		-		-
Deferred revenue		-		· -		19,096		-		-		-
Other long-term liabilties						8,043						
Total liabilities		-		22,473		62,263		-		-		3
Shareholders' or Partners' Equity (Deficit)												
Common shares		-		-		707		181		70		4
Preferred shares		-		-		- '		-		-		-
Additional paid-in capital		-		325		1,228				14		-
Accumulated deficit (retained earnings)		539		1,976		23,410		(181)		(84)		(4)
Foreign currency translation adjustment		(1)		-		-		-		-		-
Unrealized gain/(loss) on investment						25.245						
Total shareholders' or partners' equity (deficit) Total liabilities and shareholders'		538		2,301		25,345				-		 -
or partners' equity (deficit)	\$	538	\$	24,774	\$	87,608	\$		\$		\$	3
or partners equity (derient)	<u> </u>		Ψ_	 			<u> </u>					

Exhibit B-1 Balance Sheet for Entities held by Nortel AltSystems Inc. and Sonoma Systems

As of December 31, 2008
Unaudited
In thousands of U.S. Dollars

	Entities held by Nortel AltSystems Inc.				Entities held by Sonoma Systems			
	Nortel Alt Internat Limit	tional	Nortel AltSystems AB		Sonoma Systems Europe Limited		Sonoma	a Limited
Assets								
Current assets Cash and cash equivalents Restricted cash and cash equivalents Accounts receivable - net	\$	-	\$	625	\$	-	\$	-
Intercompany amounts due (accounts receivable and notes) Inventories - net Deferred cost of sales		-		-		3 -		-
Deferred income taxes - net Other current assets		<u>-</u>		- -	<u> </u>	-		- -
Total current assets		-		625		3		
Investments - other Investments in subsidiaries Plant and equipment - net		- -		- -		- - -		-
Goodwill Intangible assets - net Deferred income taxes - net		-		<u>.</u> -		-		-
Other assets								<u>-</u>
Total assets	\$		\$	625	\$	3	\$	
Liabilities and Shareholders' or Partners' Equity (Deficit)								
Current liabilities Trade and other accounts payable Intercompany amounts payable (accounts payable and notes)	\$		\$	1	\$	- 1,244	\$	-
Payroll and benefit-related liabilities Contractual liabilities		- - -		- -				- - -
Restructuring liabilities Other accrued liabilities Income taxes		- - -		4		- -		- -
Other current liabilities Total current liabilities				5		1,244		-
Long-term debt Deferred income and other credits		-		-		-		-
Deferred revenue Other long-term liabilties Total liabilities		<u>-</u>	-	- - 5		1,244		
Shareholders' or Partners' Equity (Deficit)								
Common shares Preferred shares		12		292		-		19
Additional paid-in capital Accumulated deficit (retained earnings)		(12)		4,148 (3,331)		(1,663)		103 74
Foreign currency translation adjustment Unrealized gain/(loss) on investment Total shareholders' or partners' equity (deficit)		<u>-</u>		(489) 		(1,241)		(196)
Total liabilities and shareholders'	-				•	3		
or partners' equity (deficit)	2		\$	625	\$	3	\$	

Exhibit B-2 Statement of Operations for Entities held by Nortel Networks Inc. For the year ended December 31, 2008

Unaudited
In thousands of U.S. Dollars

	Nortel Networks (CALA) Inc.	Diamondware, Ltd.	Nortel Networks India International Inc.	Nortel Government Solutions Incorporated	Nortel Ventures LLC
Total revenues	\$ 361,036	\$ 1,682	\$ 47,071	\$ 266,948	\$ -
Total cost of revenues	336,296		18,606	209,847	
Gross profit	24,740	1,682	28,465	57,101	-
Selling, general and administrative expense	203,666	_	24,535	92,387	-
Research and development expense	, <u>-</u>	560	· -	· •	-
Amortization of intangible assets	-	367	-	12,825	-
Loss (gain) on sales of businesses and assets	(226)	=	-	· <u>-</u>	-
Goodwill impairment	1,574	-	-	100,975	-
Other charges (income)	(155)	-	-	(39)	-
Deferred stock option compensation	-	-	-	-	-
Restructuring	1,807			5,598_	
Operating earnings (loss)	(181,926)	755	3,930	(154,645)	-
Other income (expense) - net	16,492	_	2,956	758	_
Interest on long-term debt	(1,983)	-	-	(2,219)	-
Intercompany interest expense	(2,455)	-	(1,231)	-	(57)
Interest and dividend income	7,438	2	6	1,899	
Earnings (loss) from operations before income taxes,					
minority interests and equity in net earnings (loss) of					
associated companies	(162,434)	757	5,661	(154,207)	(57)
Income tax benefit (expense)	(1,490)		258	251	
Earnings (loss) from operations before minority interests					
and equity in net earnings (loss) of associated companies	(163,924)	757	5,919	(153,956)	(57)
Minority interests - net of tax	-				
Earnings (loss) from operations before net earnings (loss)					
of associated companies - net of tax	(163,924)	757	5,919	(153,956)	(57)
Equity in net earnings (loss)	(8,284)				-
Net earnings (loss)	\$ (172,208)	\$ 757	\$ 5,919	\$ (153,956)	\$ (57)

Exhibit B-2 Statement of Operations for Entities held by Nortel Networks Inc.

Entities held by Nortel Networks Inc.
For the year ended December 31, 2008
Unaudited
In thousands of U.S. Dollars

	Bay Networks do Brasil Ltda.	Nortel Networks Technology Ltd.	Bay Networks Redes de Dados para Sistemas Informaticos, Lda.	Clarify Limited	Penril Datacomm Limited
Total revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total cost of revenues	<u> </u>	-			
Gross profit	-				-
Selling, general and administrative expense	-	-	-	112	-
Research and development expense	-		_	_	-
Amortization of intangible assets	-	-	•	-	_
Loss (gain) on sales of businesses and assets	-	-	-	-	-
Goodwill impairment	-	-	-	-	<u>.</u> .
Other charges (income)	-	-	-	-	-
Deferred stock option compensation	-	-	-	-	-
Restructuring	-				
Operating earnings (loss)	-	-	~	(112)	-
Other income (expense) - net	_	-	-	-	611
Interest on long-term debt	-	-	-	-	-
Intercompany interest expense	-	-	-	-	
Interest and dividend income				_	-
Earnings (loss) from operations before income taxes,					
minority interests and equity in net earnings (loss) of					
associated companies	-	-	-	(112)	611
Income tax benefit (expense)					
Earnings (loss) from operations before minority interests				(110)	(11
and equity in net earnings (loss) of associated companies Minority interests - net of tax	-	-	-	(112)	611
Earnings (loss) from operations before net earnings (loss)				<u> </u>	
of associated companies - net of tax	_			(112)	611
Equity in net earnings (loss)	_	(7,005)	-	(112)	-
Net earnings (loss)	2	\$ (7,005)	<u> </u>	\$ (112)	\$ 611
not carmings (1055)	<u> </u>	v (7,003)	<u> </u>	Ψ (112)	

Exhibit B-2 Statement of Operations for Entities held by Nortel Networks Inc. For the year ended December 31, 2008 Unaudited

In thousands of U.S. Dollars

	Nortel Networks Eastern Mediterranean Ltd.	Nortel Technolog Excellenc Centre Priv Limited	e	Nortel Networks Japan	Nortel Networks Technology K.K.	Nortel Networks Southeast Asia Pte Ltd.	Nortel Networks Technology (Thailand) Ltd.
Total revenues	\$ -	\$ 1,5	03	\$ 89,110	\$ -	\$ -	s -
Total cost of revenues			35	67,221		<u> </u>	_
Gross profit		1,4	68	21,889			
Selling, general and administrative expense	2	(1	54)	18,783	4,100	1,314	82
Research and development expense	-	(43	-	-	-	-
Amortization of intangible assets	-		-	-	-	-	-
Loss (gain) on sales of businesses and assets	-		-	-	-	-	-
Goodwill impairment	-		-	-	-	-	-
Other charges (income)	-		-	3		-	-
Deferred stock option compensation	-		-	-	-	•	-
Restructuring				1,521			
Operating earnings (loss)	(2)	9	79	1,582	(4,100)	(1,314)	(82)
Other income (expense) - net	(55)	(10)	5,770	-	-	1
Interest on long-term debt	-		-	-	-	-	-
Intercompany interest expense	-		-	-	-	-	-
Interest and dividend income	2		7	16			
Earnings (loss) from operations before income taxes, minority interests and equity in net earnings (loss) of							
associated companies	(55)	:	376	7,368	(4,100)	(1,314)	(81)
Income tax benefit (expense)	-		-	-	-	-	-
Earnings (loss) from operations before minority interests							
and equity in net earnings (loss) of associated companies	(55)		376	7,368	(4,100)	(1,314)	(81)
Minority interests - net of tax	-		-	-	-	-	-
Earnings (loss) from operations before net earnings (loss)							
of associated companies - net of tax	(55)	;	376	7,368	(4,100)	(1,314)	(81)
Equity in net earnings (loss)							
Net earnings (loss)	\$ (55)	\$	376	\$ 7,368	\$ (4,100)	\$ (1,314)	\$ (81)
N. Control of the Con							

Exhibit B-2 Statement of Operations for Entities held by Nortel AltSystems Inc. and Sonoma Systems For the year ended December 31, 2008

Unaudited
In thousands of U.S. Dollars

	Entities held by Nortel AltSystems Inc				Entities held by Sonoma Systems				
	Nortel Alt			ltSystems .B	Sonoma S Europe I		Sonom	a Limited	
Total revenues	\$	-	\$	-	\$	-	\$		
Total cost of revenues		-		-					
Gross profit									
Selling, general and administrative expense				229		-		714	
Research and development expense		-		3		-			
Amortization of intangible assets		-		_		-		-	
Loss (gain) on sales of businesses and assets		-		-		-		-	
Goodwill impairment		-		-		-		-	
Other charges (income)		-		-		-		-	
Deferred stock option compensation		-		-		-		-	
Restructuring						-		-	
Operating earnings (loss)		-		(232)		-		(714)	
Other income (expense) - net		(12)		-		_		_	
Interest on long-term debt		-				-		_	
Intercompany interest expense		-		-		-		-	
Interest and dividend income		-		23		-		-	
Earnings (loss) from operations before income taxes,									
minority interests and equity in net earnings (loss) of									
associated companies		(12)		(209)		-		(714)	
Income tax benefit (expense)						<u> </u>			
Earnings (loss) from operations before minority interests and equity in net earnings (loss) of associated companies		(12)		(209)				(714)	
Minority interests - net of tax		(12)		(209)		-		(/14)	
Earnings (loss) from operations before net earnings (loss)	*****				······································			<u>-</u>	
of associated companies - net of tax		(12)		(209)		_		(714)	
Equity in net earnings (loss)		-		()		-			
Net earnings (loss)	\$	(12)	\$	(209)	\$		\$	(714)	
- · ·									

Exhibit B-3 Statement of Cash Flows for Entities held by Nortel Networks Inc.

For the year ended December 31, 2008 Unaudited In thousands of U.S. Dollars

	Nortel Networks (CALA) Inc.		Diamondware, Ltd.		Nortel Networks India International Inc.					ortel ires LLC
Cash flows from (used in) operating activities										
Net earnings (loss)	\$	(172,208)	\$	757	\$	5,919	\$	(153,956)	\$	(57)
Adjustments to reconcile net earnings (loss) from continuing		` , ,				•		, ,		` /
operations to net cash from (used in) operating activities,										
net of effects from acquisitions and divestitures of businesses:										
Amortization and depreciation		1,106		459		-		16,925		-
Goodwill impairment		1,574		-		-		100,975		-
Non-cash portion of shareholder litigation settlement recovery		· -		-		-		_		-
Non-cash portion of special charges		-		-		-		_		-
In-process research and development expense		-		-		-		-		-
Equity in net (earnings)/loss of associated companies		8,283		-		-		-		-
Stock based compensation expense		1,200		_		-		3,364		-
Deferred income taxes				-		-		(2)		-
Cumulative effect of accounting change - net of tax		-		-		-		`		-
Pension and other accruals		-		_		-		-		-
Loss (gain) on sales and write downs of investments,										
businesses and assets - net		-		-				-		_
Minority interests - net of tax		-		-		-		-		-
Other - net		26		1		-		447		-
Change in operating assets and liabilities		149,967		1,212		(16,842)		20,879		1,873
Net cash from (used in) operating activities		(10,052)		2,429		(10,923)		(11,368)		1,816
			-							
Cash flows from (used in) investing activities										
Expenditures for plant and equipment		(962)		(186)		•		(4,090)		-
Proceeds on disposals of plant and equipment		-		-		-		-		-
Change in restricted cash and cash equivalents		-		-		-				-
Increase in short-term and long-term investments		-		-		-		-		-
Decrease in short-term and long-term investments		•		-		-		-		-
Acquisitions of investments and businesses - net of cash acquired		-		(5,275)		-		(28,100)		(2,042)
Proceeds from the sales of investments and businesses and assets - net		-						9,600		226
Net cash from (used in) investing activities		(962)		(5,461)				(22,590)		(1,816)
Cash flows from (used in) financing activities										
Dividends paid by subsidiaries to minority interests		-		-		~		-		-
Capital repayment to minority owners		-		-		-		-		-
Increase in notes payable		-		-		-		-		-
Decrease in notes payable		-		-		-		-		-
Proceeds from issuance of long-term debt		-		-		-		-		-
Repayments of long-term debt		-		-		_		-		-
Debt issuance costs		(72.6)		-		-		(1.222)		-
Decrease in capital leases obligations		(736)		-		-		(1,223)		-
Increase in capital leases obligations Issuance of common shares		-		4,750		-		-		-
		-		4,730		-		-		-
Common share consolidation costs	_	(72.0)		4,750			_	(1,223)		
Net cash from (used in) financing activities		(736)		4,/30			_	(1,223)		
Effect of foreign exchange rate changes on cash and cash equivalents	_	(11,750)		1,718		(10,923)		(35,181)		
Net increase (decrease) in cash and cash equivalents		(11,750) 13,979		1,/18				(35,181)		-
Cash and cash equivalents, at beginning of period	<u> </u>	2,229	\$	1,718		11,410 487	\$	41,935	-\$	
Cash and cash equivalents, at end of period	-	2,223	ك	1,710		70/	=	71,533	Ψ	

Exhibit B-3 Statement of Cash Flows for Entities held by Nortel Networks Inc.

For the year ended December 31, 2008 Unaudited In thousands of U.S. Dollars

	Bay Networks do Brasil Ltda.	Nortel Networks Technology Ltd.	Bay Networks Redes de Dados para Sistemas Informaticos, Lda.	Clarify Limited	Penril Datacomm Limited
Cash flows from (used in) operating activities					
Net earnings (loss)	\$ -	\$ (7,005)	\$ -	\$ (112)	\$ 611
Adjustments to reconcile net earnings (loss) from continuing			•	,	
operations to net cash from (used in) operating activities,					
net of effects from acquisitions and divestitures of businesses:					
Amortization and depreciation	-	-	-	-	-
Goodwill impairment	_	-	-	-	-
Non-cash portion of shareholder litigation settlement recovery	-	-	-	-	-
Non-cash portion of special charges		-	-	-	-
In-process research and development expense	-	-	-	-	-
Equity in net (earnings)/loss of associated companies	-	7,005	-	-	-
Stock based compensation expense	•	-	-	•	-
Deferred income taxes	-	-	-	-	-
Cumulative effect of accounting change - net of tax	-	-	-	-	-
Pension and other accruals	-	-	-	-	-
Loss (gain) on sales and write downs of investments,					
businesses and assets - net	-	-	-	-	-
Minority interests - net of tax	-	-	-		-
Other - net	-	-	(4)	186	-
Change in operating assets and liabilities				(74)	(611)
Net cash from (used in) operating activities	<u>-</u>		(4)		
Cash flows from (used in) investing activities					
Expenditures for plant and equipment	-	-		_	_
Proceeds on disposals of plant and equipment		-	-	-	_
Change in restricted cash and cash equivalents	_	_	_	-	-
Increase in short-term and long-term investments	-	-	-		-
Decrease in short-term and long-term investments	-	-	-	-	-
Acquisitions of investments and businesses - net of cash acquired	-	-	-	-	-
Proceeds from the sales of investments and businesses and assets - net					
Net cash from (used in) investing activities					
Cash flows from (used in) financing activities					
Dividends paid by subsidiaries to minority interests	-	-	-	-	-
Capital repayment to minority owners Increase in notes payable	-	-	-	-	•
Decrease in notes payable	-	-	-	-	-
Proceeds from issuance of long-term debt	-	-	-	-	-
Repayments of long-term debt	-	-	-	<u>.</u>	-
Debt issuance costs	_	_	_	_	_
Decrease in capital leases obligations	_	_	_	_	
Increase in capital leases obligations	· -	_	_	···	_
Issuance of common shares	-	-	_	-	- -
Common share consolidation costs	-	-	_	~	_
Net cash from (used in) financing activities	-	-	-	-	-
Effect of foreign exchange rate changes on cash and cash equivalents	-	-	-		-
Net increase (decrease) in cash and cash equivalents	-	-	(4)	-	-
Cash and cash equivalents, at beginning of period			87		
Cash and cash equivalents, at end of period	\$ -	\$ -	\$ 83	\$ -	\$ -

Exhibit B-3 Statement of Cash Flows for Entities held by Nortel Networks Inc. For the year ended December 31, 2008

For the year ended December 31, 200 Unaudited In thousands of U.S. Dollars

	Nortel Networks Eastern Mediterranean Ltd.		Nortel Technology Excellence Centre Private Limited		Nortel Networks Japan		Nortel Networks Technology K.K.		Nortel Networks Southeast Asia Pte Ltd.		Tech	Networks nology and) Ltd.
Cash flows from (used in) operating activities												
Net earnings (loss)	\$	(55)	\$	876	\$	7,368	\$	(4,100)	\$	(1,314)	\$	(81)
Adjustments to reconcile net earnings (loss) from continuing	·	(/	•		•	.,	•	(, ,	-	() /	·	(-)
operations to net cash from (used in) operating activities,												
net of effects from acquisitions and divestitures of businesses:												
Amortization and depreciation		-		345		441		_		_		_
Goodwill impairment		_		_		_		-		-		
Non-cash portion of shareholder litigation settlement recovery		_		_				_		-		_
Non-cash portion of special charges		_		_		_		_		_		_
In-process research and development expense		_		_		_				_		-
Equity in net (earnings)/loss of associated companies		_		_		_		-		-		_
Stock based compensation expense		-		52		96				-		-
Deferred income taxes		_				-		_				_
Cumulative effect of accounting change - net of tax		_		_		_		-		_		_
Pension and other accruals		_		_		1,183		-		_		_
Loss (gain) on sales and write downs of investments,						-,						
businesses and assets - net		_		-		-		-		-		_
Minority interests - net of tax		-		_		_		_				_
Other - net		48		112		1,558		-				-
Change in operating assets and liabilities		518		974		(5,121)		4,100		1,314		81
Net cash from (used in) operating activities		511		2,359		5,525		-		-		
, , ,												
Cash flows from (used in) investing activities												
Expenditures for plant and equipment		-		(1,373)		(1,374)		-		-		_
Proceeds on disposals of plant and equipment		-		-		-		-		-		-
Change in restricted cash and cash equivalents		-		-		-		-		_		-
Increase in short-term and long-term investments		-		-		_		-		-		-
Decrease in short-term and long-term investments		-		-		-		-		-		-
Acquisitions of investments and businesses - net of cash acquired		_		-		_		-		-		-
Proceeds from the sales of investments and businesses and assets - net		-		-				_		-		-
Net cash from (used in) investing activities		-		(1,373)		(1,374)		-		-		-
Cash flows from (used in) financing activities												
Dividends paid by subsidiaries to minority interests		-		-		-		-		-		-
Capital repayment to minority owners		-		-		-		-		-		-
Increase in notes payable		-		-		-		-		-		-
Decrease in notes payable		-		-		-		-		-		-
Proceeds from issuance of long-term debt		-		-		-		-		-		-
Repayments of long-term debt		-		-		-		-		-		-
Debt issuance costs		-		-		-		-		-		-
Decrease in capital leases obligations		-		-		-		-		-		-
Increase in capital leases obligations		-		-		-		-		-		-
Issuance of common shares		-		-		-		-		-		-
Common share consolidation costs										-		
Net cash from (used in) financing activities										-		
Effect of foreign exchange rate changes on cash and cash equivalents												
Net increase (decrease) in cash and cash equivalents		511		986		4,151		-		-		-
Cash and cash equivalents, at beginning of period		26		573		11,890						
Cash and cash equivalents, at end of period	\$	537	\$	1,559	<u>\$</u>	16,041	\$	-	\$		\$	

Exhibit B-3 Statement of Cash Flows for Entities held by Nortel AltSystems Inc. and Sonoma Systems For the year ended December 31, 2008

Unaudited
In thousands of U.S. Dollars

Nortel Allsystems Nortel Allsystems Nortel Allsystems AB Nortel Allsystems Faurope Limited Normal Limited Nor		Entitie	s held by No	rtel AltSyste	Entities held by Sonoma Systems				
Net saming (Joss) S					-		Sonoma Limited		
Adjustments to reconcile net earnings (loss) from continuing operations to net cash from (used in) operating activities, net of effects from acquisitions and divestitures of businesses: Amortization and depreciation of condemnation of the control									
operations to net cash from (used in) operating activities, net of effects from acquisitions and divestitures of businesses: Amortization and depreciation Goodwill impairment Non-eash portion of spacial charges In-process research and development recovery Non-eash portion of spacial charges In-process research and development expense Requiry in net (earnings)/loss of sascosiated companies Stock based compensation expense Deferrod insome staves Cumulative effect of accounting change - net of tax Persion and other accruals Loss (gain) on sales and write downs of investments, businesses and write downs of investments, businesses and assets - net Minority interests - net of tax Other - net Minority interests - net of tax Other - net Minority interests - net of tax Other - net Minority interests - net of tax Other - net Cash from (used in) poperating activities Expenditures for plant and equipment Proceeds on disposals of plant and equipment Proceeds on disposals of plant and equipment Proceeds on disposals of plant and equipment Proceeds on other man diong-term investments Increase in short-term and long-term investments Increase in short-term and long-term investments Proceeds of investments and businesses and assets - net Net each from (used in) investing activities Cash Rows from (used in) investing activities Cash Rows from (used in) investing activities Cash Rows from (used in) financing activities Cash Ro		\$	(12)	\$	(209)	\$ -	\$	(714)	
In class of effects from acquisitions and divestitures of businesses: Amortization and edepreciation Goodwill impairment Non-eash portion of shareholder hitigation settlement recovery Non-eash portion of special charges In process research and development expense Equity in net (centrings)/loss of associated companies Stock based compensation expense Deferred income taxes Cumulative effect of accounting change - net of tax Cumulative effect of foreign effect of foreign effect of foreign change on change and change on cha									
Amortization and depreciation Goodwill impairment Non-ash portion of shareholder litigation settlement recovery Non-ash portion of shareholder litigation settlement recovery Non-ash portion of shareholder litigation settlement recovery Non-ash portion of special charges In-process research and development expense Baguity in net (reamings)/08-08 of associated companies Slock based compensation expense Deferred income taxes Cumulative effect of accounting change - net of fax Pension and other accusals Loss (gain) on sales and write downs of investments, Dusinesses and assets - net Minority interests - net of fax Other - net Net net Minority interests Other - net Net Net Minority interest Net Net Net Minority interest Net Net Net Minority interest Net Net Net	· · · · · · · · · · · · · · · · · · ·								
Godwill impairment Non-cash portion of special charges Non-cash portion of special charges In-process research and development expense Equity in net (earnings)/loss of associated companies Stock based compensation expense Deferred income taxes Cumulative effect of accounting change - net of tax Cumulative - net of tax Cumula			_		_	-		_	
Non-eash portion of shareholder litigation settlement recovery Non-eash portion of shareholder litigation settlement recovery In-process research and development expense Bequity in net (earnings)/loss of associated companies Stock based compensation expense Deferred income taxes Cumulative effect of accounting change - net of fax Pension and other accruals Loss (gain) on sales and write downs of investments, Usus finesses and assets - net Minority interests - net of fax Other - net Other - net Other - net Other - net Other of tax Other - net Other one of tax Other - net Cash flows from (used in) operating activities Expenditures for plant and equipment Proceeds on disposals of plant and equipment Change in restricted cash and cash equivalents Decrease in short-term and long-term investments Decrease in short-			_		_	-		_	
Non-eash portion of special charges In-process research and development expense Equity in net (earnings)/loss of associated companies Stock based compensation expense	· · · · · · · · · · · · · · · · · · ·		_		-	-		-	
Equity in net (earnings)Noss of associated companies Stock based compensation expense Deferred income taxes Cumulative effect of accounting change - net of tax Pension and other accruals Loss (gain) on sales and write downs of investments, Dustinesses and assets - net Minority interests - net of fax Other - net Minority interests - net of fax Other - net Change in operating assets and liabilities 12 268 (472) 931 Net cash from (used in) porating activities Expenditures for plant and equipment Proceeds on disposals of plant and equipment Proceeds on the mean of long-term investments Proceeds on the return and long-term investments Proceeds on the sales of investments and businesses - net of cash acquired Proceeds from (used in) investing activities Cash flows from (used in) investing activities Cash flows from (used in) investing activities Poividends paid by subsidiaries to minority interests Capital repayment to minority owners Proceeds from issuance of long-term debt Proceeds from	•		-		-	-		-	
Slock based compensation expense Defired income taxes Cumulative effect of accounting change - net of tax Persion and other accruals Loss (gain) on sales and write downs of investments, businesses and assets - net Minority interests - net of tax Other - net	In-process research and development expense				-	-		-	
Deferred income taxes	Equity in net (earnings)/loss of associated companies		-		-	-		-	
Camulative effect of accounting change - net of fax	Stock based compensation expense		-		-	-		-	
Pension and other accruals	Deferred income taxes		-		-	•		-	
Lass (gain) on sales and write downs of investments, businesses and assets - net of fax	Cumulative effect of accounting change - net of tax		-		-	•		-	
Dustinesses and asserts - net of tax			-		-	-		-	
Minority interests - net of tax									
Other - net - (194) 472 (217) Change in operating assets and liabilities 12 268 (472) 931 Net cash from (used in) operating activities 2 (135) - - Cash flows from (used in) investing activities - <th< td=""><td></td><td></td><td>-</td><td></td><td>-</td><td>-</td><td></td><td>-</td></th<>			-		-	-		-	
Change in operating assets and liabilities 12 268 (472) 931 Net cash from (used in) operating activities Expenditures for plant and equipment Expenditures for plant and equipment Proceeds on disposals of plant and equipment Change in restricted cash and cash equivalents Increase in short-term and long-term investments Decrease in short-term and long-term investments Acquisitions of investments and businesses - net of cash acquired Proceeds from the sales of investments and businesses and assets - net Net cash from (used in) investing activities Cash flows from (used in) investing activities Dividends paid by subsidiaries to minority interests Capital repayment to minority owners Capital repayment to minority owners Dividends paid by subsidiaries to minority interests Capital repayment to minority owners Dividends paid by subsidiaries to minority interests Capital repayment to minority owners Capital repayment to minority owners Dividends paid by subsidiaries to minority interests Capital repayment to minority owners Capital repayment to minority owners Dividends paid by subsidiaries to minority interests Capital repayment to minority owners Capital repayment to minori	· · · · · · · · · · · · · · · · · · ·		-		-	-		-	
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Dividends paid by subsidiaries to minority interests Capital repayment to minority owners Increase in notes payable Decrease in notes payable Decrease in notes payable Proceeds from issuance of long-term debt Repayments of long-term debt Repayments of long-term debt Decrease in capital leases obligations Decrease in capital leases obligations Increase in capital leases obligations Issuance of common shares Common shares Common shares Common share consolidation costs Net cash from (used in) financing activities Increase in capital leases on cash and cash equivalents Increase (decrease) in cash and ca			-			-			
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Capital repayment to minority owners Increase in notes payable Decrease in notes payable Proceeds from issuance of long-term debt Repayments of long-term debt Repayments of long-term debt Debt issuance costs Decrease in capital leases obligations Increase in capital leases obligations Increase in capital leases obligations Increase in common shares Common share consolidation costs Net cash from (used in) financing activities Effect of foreign exchange rate changes on cash and cash equivalents Net increase (decrease) in cash and cash equivalents Cash and cash equivalents, at beginning of period									
Increase in notes payable Decrease in notes payable Proceeds from issuance of long-term debt Repayments of long-term debt Costs Debt issuance costs Decrease in capital leases obligations Decrease in capital leases obligations Increase in capital leases obligations Issuance of common shares Common share consolidation costs Net cash from (used in) financing activities Effect of foreign exchange rate changes on cash and cash equivalents Net increase (decrease) in cash and cash equivalents Cash and cash equivalents, at beginning of period			-		-	-		-	
Decrease in notes payable Proceeds from issuance of long-term debt Repayments of long-term debt Costs Debt issuance costs Decrease in capital leases obligations Decrease in capital leases obligations Increase in capital leases obligations Common shares Common shares Common share consolidation costs Net cash from (used in) financing activities Fifect of foreign exchange rate changes on cash and cash equivalents Net increase (decrease) in cash and cash equivalents Cash and cash equivalents, at beginning of period	• • • •		-		-	-		-	
Proceeds from issuance of long-term debt Repayments of long-term debt	• •		-		-	-		-	
Repayments of long-term debt Debt issuance costs Decrease in capital leases obligations Increase in capital leases obligations Issuance of common shares Common shares Common share consolidation costs Net cash from (used in) financing activities Effect of foreign exchange rate changes on cash and cash equivalents Net increase (decrease) in cash and cash equivalents Cash and cash equivalents, at beginning of period			-		-	•		-	
Debt issuance costs Decrease in capital leases obligations Increase in capital leases obligations Increase in capital leases obligations Issuance of common shares Common share consolidation costs Net cash from (used in) financing activities Fiffect of foreign exchange rate changes on cash and cash equivalents Net increase (decrease) in cash and cash equivalents Cash and cash equivalents, at beginning of period			-		-	-		-	
Decrease in capital leases obligations Increase in capital leases obligations Issuance of common shares Common share consolidation costs Net cash from (used in) financing activities Pffect of foreign exchange rate changes on cash and cash equivalents Net increase (decrease) in cash and cash equivalents Cash and cash equivalents, at beginning of period	* *		-		-	•		-	
Increase in capital leases obligations Issuance of common shares Common share consolidation costs Net cash from (used in) financing activities Fiffect of foreign exchange rate changes on cash and cash equivalents Net increase (decrease) in cash and cash equivalents Cash and cash equivalents, at beginning of period			-		-	-		-	
Issuance of common shares Common share consolidation costs Net cash from (used in) financing activities Fiffect of foreign exchange rate changes on cash and cash equivalents Net increase (decrease) in cash and cash equivalents Cash and cash equivalents, at beginning of period			-		-	-		-	
Common share consolidation costs	•		-		-	-		-	
Net cash from (used in) financing activities			-		-	-		-	
Effect of foreign exchange rate changes on cash and cash equivalents Net increase (decrease) in cash and cash equivalents - (135) Cash and cash equivalents, at beginning of period - 760									
Net increase (decrease) in cash and cash equivalents - (135)		• • • • • • • • • • • • • • • • • • • •					-	<u>-</u>	
Cash and cash equivalents, at beginning of period					(135)				
	•		_			_		-	
		\$		\$		\$ -	\$		

Exhibit B-4 Statement of Changes in Shareholders' or Partners' Equity (Deficit) for Entities held by Nortel Networks Inc.

For the year ended December 31, 2008
Unaudited
In thousands of U.S. Dollars

	Nortel Network (CALA) Ir			Diamondware, Ltd.		Nortel Networks India International Inc.		Nortel Government Solutions Incorporated		rtel es LLC
Common Shares										
Balance at the beginning of the year	\$	50	\$	4.750	\$	1	\$	277	\$	-
Common shares issued-net Common shares cancelled related to acquisitions-net		-		4,750		-		-		-
Common shares issued related to the Global		-		-		-		-		-
Class Action Settlement										
Fair value and costs associated with share-based										
compensations plans and stock purchase plans		-		-		-		-		-
Other				-				(276)		
Balance at the end of the year		50		4,750		<u> </u>		<u> </u>		
Additional paid-in capital Balance at the beginning of the year	7	,376		_		_		414,235		1
Fair value and costs associated with share-based	,	,570						717,233		·
compensation plans and stock purchase plans	1	,200		-		-		3,364		-
Global Class Action Settlement-net		-		-		-		-		-
Stock option compensation				-		-		-		-
Restricted stock units		-		-		-		=		-
Performance stock units Deferred share units		-		-		-		-		-
Other		-		-		-		40,099		-
Balance at the end of the year	8	,576		-		-		457,698		1
Accumulated deficit										
Balance at the beginning of the year		,276		-		(29,168)		22,387		(291)
Net earnings (loss)	(172	,208)		757		5,919		(153,956)		(57)
Other Balance at the end of the year	(162	,932)		757		(23,249)		(131,569)		(348)
Accumulated other comprehensive income (loss)	(102	,932)		131		(23,249)		(131,309)		(340)
Balance at the beginning of the year		-		_				· -		-
Foreign currency translation adjustment		-		-		-		-		-
Unrealized gain (loss) on investments-net		-		-		-		-		-
Unrealized derivative gain (loss) on cash flow hedges-net		-		-		-		-		-
Minimum pension liability adjustment-net Change in unamortized pension and post-retirement		-		-		-		-		-
actuarial losses and prior service cost		-		_						_
Other comprehensive income (loss)				-						
Balance at the end of the year										
Total shareholders' or partners' equity (deficit)	\$ (154	,306)	\$	5,507	\$	(23,248)	_\$	326,130	\$	(347)
Total comprehensive income (loss) for the year	,									
Net earnings (loss)	(172	,208)		757		5,919		(153,956)		(57)
Other comprehensive income (loss) Total comprehensive income (loss) for the year	\$ (172	,208)	\$	757	\$	5,919	-\$	(153,956)	\$	(57)
Total comprehensive meome (1033) for the year	ψ (172	,2007	<u> </u>	137	Ψ	3,713	Ψ	(133,330)	Ψ	(37)

Exhibit B-4 Statement of Changes in Shareholders' or Partners' Equity (Deficit) for Entities held by Nortel Networks Inc.

For the year ended December 31, 2008
Unaudited
In thousands of U.S. Dollars

	Bay Networks do Brasil Ltda.		Nortel Networks Technology Ltd.		Bay Networks Redes de Dados para Sistemas Informaticos, Lda.		Clarify Limited		Penril Datacomm Limited	
Common Shares										
Balance at the beginning of the year	\$	50	\$	-	\$	7	\$	-	\$	-
Common shares issued-net		-		-		-		-		-
Common shares cancelled related to acquisitions-net Common shares issued related to the Global		-		-		-		-		-
Class Action Settlement		-		-		•		-		-
Fair value and costs associated with share-based										
compensations plans and stock purchase plans		_		_		_		_		_
Other		-		-		_		_		-
Balance at the end of the year		50				7		-		
Additional paid-in capital										
Balance at the beginning of the year		-		-		-		79		-
Fair value and costs associated with share-based										
compensation plans and stock purchase plans		-		-		-		-		-
Global Class Action Settlement-net		-		•		-		-		-
Stock option compensation Restricted stock units		-		-		•		-		-
Performance stock units		-		_		-				_
Deferred share units		-		_		-		-		_
Other		_		_		_		-		_
Balance at the end of the year								79		
Accumulated deficit										
Balance at the beginning of the year		(50)		3,266		80		1,791		(2,149)
Net earnings (loss)		-		(7,005)		-		(112)		611
Other		-		-						-
Balance at the end of the year		(50)		(3,739)		80		1,679		(1,538)
Accumulated other comprehensive income (loss) Balance at the beginning of the year						8		(2,521)		(67)
Foreign currency translation adjustment		•		-		(4)		186		(07)
Unrealized gain (loss) on investments-net		-				(-)		100		-
Unrealized derivative gain (loss) on cash flow hedges-net		_		_				_		_
Minimum pension liability adjustment-net		-		-		-		-		_
Change in unamortized pension and post-retirement										
actuarial losses and prior service cost								-		
Other comprehensive income (loss)						(4)		186		
Balance at the end of the year	_	<u> </u>	-6	(2.720)		4	_	(2,335)	-	(67)
Total shareholders' or partners' equity (deficit)	<u> </u>		<u>→</u>	(3,739)	\$	91	2	(577)	\$	(1,605)
Total comprehensive income (loss) for the year				(7,005)				(112)		611
Net earnings (loss) Other comprehensive income (loss)		-		(7,005)		(4)		(112) 186		611
Total comprehensive income (loss) for the year	\$		\$	(7,005)	\$	(4)	-\$	74	\$	611
Total completions in come (1055) for the Joan			=	(7,003)	4		Ψ	- / 1		

Exhibit B-4 Statement of Changes in Shareholders' or Partners' Equity (Deficit) for Entities held by Nortel Networks Inc.

For the year ended December 31, 2008
Unaudited
In thousands of U.S. Dollars

	Nortel Networks Eastern Mediterranean Ltd.		Nortel Technology Excellence Centre Private Limited		Nortel Networks Japan		Nortel Networks Technology K.K.		Nortel Networks Southeast Asia Pte Ltd.		Nortel Networks Technology (Thailand) Ltd	
Common Shares												
Balance at the beginning of the year	\$	-	\$	-	\$	707	\$	181	\$	70	\$	4
Common shares issued-net	-	-		_		-	·	-		-		
Common shares cancelled related to acquisitions-net		-		-		-		-		-		-
Common shares issued related to the Global		-				-		-		-		-
Class Actoin Settlement												
Fair value and costs associated with share-based												
compensations plans and stock purchase plans		-		-		-		-		•		-
Other								-				
Balance at the end of the year						707		181		70		4
Additional paid-in capital												
Balance at the beginning of the year		-		273		1,132		-		14		-
Fair value and costs associated with share-based												
compensation plans and stock purchase plans		-		52		96		-		-		-
Global Class Action Settlement-net		-		-		-		-		-		-
Stock option compensation		-		-		-		-		-		-
Restricted stock units		•		-		-		-		-		-
Performance stock units		-		-		-		-		-		-
Deferred share units		-		-		-		-		-		-
Other		<u>-</u>	-	325		1 220				14		
Balance at the end of the year				323		1,228				14		
Accumulated deficit		46		1,100		16,042		3.919		1,230		77
Balance at the beginning of the year Net earnings (loss)	_	55)		876		7,368		(4,100)		(1,314)		(81)
Other		48		870		7,500		(4,100)		(1,514)		(01)
Balance at the end of the year		39		1,976		23,410		(181)		(84)		(4)
Accumulated other comprehensive income (loss)		<i>J</i> /		1,270		23,410		(101)		(07)		(7)
Balance at the beginning of the year		(1)		-		_		_		_		-
Foreign currency translation adjustment		-		_		_		_		_		-
Unrealized gain (loss) on investments-net		-		-		-		-		_		-
Unrealized derivative gain (loss) on cash flow hedges-net				-				-				~
Minimum pension liability adjustment-net		-		-		-		-		-		-
Change in unamortized pension and post-retirement												
actuarial losses and prior service cost		-		-		-						-
Other comprehensive income (loss)						<u> </u>						
Balance at the end of the year		(1)										
Total shareholders' or partners' equity (deficit)	\$ 5	38	\$	2,301	\$	25,345	\$		\$		\$	
Total comprehensive income (loss) for the year							-					
Net earnings (loss)	((55)		876		7,368		(4,100)		(1,314)		(81)
Other comprehensive income (loss)						<u>-</u>						
Total comprehensive income (loss) for the year	\$ ((55)	\$	876	\$	7,368	\$	(4,100)	\$	(1,314)	\$	(81)

Exhibit B-4 Statement of Changes in Shareholders' or Partners' Equity (Deficit) for Entities held by Nortel AltSystems Inc. and Sonoma Systems

For the year ended December 31, 2008 Unaudited In thousands of U.S. Dollars

	Entities	held by Nor	tel AltSys	tems Inc.	Entities held by Sonoma Systems				
	Nortel AltSystems International Limited			AltSystems AB	Sonoma Systems Europe Limited	Sonoma Limited			
Common Shares			_		_				
Balance at the beginning of the year	\$	12	\$	292	\$ -	\$ 19	9		
Common shares issued-net		-		-	-		-		
Common shares cancelled related to acquisitions-net		-		-	•		-		
Common shares issued related to the Global		•		-	-		-		
Class Action Settlement Fair value and costs associated with share-based									
compensations plans and stock purchase plans									
Other		-		-	•		-		
Balance at the end of the year		12		292		1	9		
Additional paid-in capital		12		292	•		-		
Balance at the beginning of the year		_		4,148		10	13		
Fair value and costs associated with share-based		_		1,1 10		10	_		
compensation plans and stock purchase plans		_		_	4		-		
Global Class Action Settlement-net		_		_	-		_		
Stock option compensation		-		-	-		~		
Restricted stock units		_		_	-		-		
Performance stock units		-		-	-		-		
Deferred share units		-		-	-		-		
Other		-		<u> </u>	<u> </u>				
Balance at the end of the year				4,148		10	3		
Accumulated deficit									
Balance at the beginning of the year		-		(3,122)	(1,663)	78	8		
Net earnings (loss)		(12)		(209)	•	(71	4)		
Other		_							
Balance at the end of the year		(12)		(3,331)	(1,663)		4		
Accumulated other comprehensive income (loss)					/=a\	_			
Balance at the beginning of the year		-		(295)	(50)		21		
Foreign currency translation adjustment		-		(194)	472	(21	7)		
Unrealized gain (loss) on investments-net Unrealized derivative gain (loss) on cash flow hedges-net		-		-	-		-		
Minimum pension liability adjustment-net		-		-	-		-		
Change in unamortized pension and post-retirement		-		-	-		-		
actuarial losses and prior service cost		_		_	_		_		
Other comprehensive income (loss)				(194)	472	(21	7)		
Balance at the end of the year				(489)	422	(19			
Total shareholders' or partners' equity (deficit)	\$	_	\$	620	\$ (1,241)	\$	-		
Total comprehensive income (loss) for the year							==		
Net earnings (loss)		(12)		(209)	_	(71	4)		
Other comprehensive income (loss)		()		(194)	472	(21			
Total comprehensive income (loss) for the year	\$	(12)	\$	(403)	\$ 472	\$ (93			
• • • •							=		