

**Solution:**

**STATEMENT OF CASH FLOW  
(AMOUNT IN \$)**

**NAME: NEPTUNE STRATEGY, INC.  
FOR: 2011**

<b>PARTICULARS</b>	<b>Amount</b>
<b>CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	
CASH REVENUES	455,000
EXPENSES PAID IN CASH	(240,000)
<b>CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b>215,000</b>