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[21382001]

Companies listed below reported quarterly profit substantially different from the average of analysts ' estimates .

[21382002]

The companies are followed by at least three analysts , and had a minimum five-cent change in actual earnings per share .

[21382003]

Estimated and actual results involving losses are omitted .

[21382004]

The percent difference compares actual profit with the 30-day estimate where at least three analysts have issues forecasts in the past 30 days .

[21382005]

Otherwise , actual profit is compared with the 300-day estimate .