

ACCOUNTING METHOD:

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EMPTY TOMB, INC.'S POLICY IS TO PREPARE ITS FINANCIAL STATEMENTS ON THE MODIFIED CASH BASIS OF ACCOUNTING. REVENUE IS RECORDED WHEN RECEIVED, RATHER THAN WHEN EARNED, AND EXPENSES ARE RECORDED WHEN PAID, RATHER THAN WHEN THE OBLIGATION IS INCURRED. PURCHASES OF PROPERTY AND EQUIPMENT ARE EXPENSED RATHER THAN CAPITALIZED. INVESTMENTS ARE STATED AT FAIR MARKET VALUE.

