



DOCKET NO. 971242-TI  
SBR, INC.  
IXC CERTIFICATE  
FINANCIAL ANALYSIS  
ATTESTATION DONE

FROM UNAUDITED FINANCIAL STATEMENTS

AS  
OF  
SEPTEMBER 23, 1997

CURRENT ASSETS	280,500
CURRENT LIABILITIES	13,308
CURRENT RATIO	21.08
CASH	37,712
COMMON EQUITY	169,704
TOTAL DEBT	135,200
PREFERRED STOCK	0
TOTAL INVESTOR CAPITAL	304,904
COMMON EQUITY RATIO	56%
NET INCOME	(82,095)
RETURN ON EQUITY	NEGATIVE