

Exhibit 5.1 Crystal Clear Window Company Comparative Income Statements

	12/31/67 12 months	% of Sales	12/31/68 12 months	% of Sales	12/31/69 5 months	% of Sales	5/31/70 12 months	% of Sales
Sales								
Returns and Allowances	\$390,273		\$473,920		\$597,441		\$206,778	
Net Sales	1,764		1,132		3,667		1,022	
Cost of Goods Sold	388,509	100.0%	472,788	100.0%	593,774	100.0%	205,756	100.0%
Labor	72,560	118.7%	90,046	19.0%	108,505	18.3%	41,566	20.2%
Materials	211,983	554.6%	258,155	54.6%	330,966	55.7%	111,772	54.3%
Freight in	6,366	11.6%	7,844	1.7%	9,873	1.7%	3,490	1.7%
Maintenance	1,577	0.4%	864	0.2%	2,816	0.5%	1,233	0.6%
Rent	6,712	1.7%	7,400	1.6%	9,300	1.6%	4,100	2.0%
Depreciation	2,994	0.8%	1,542	0.3%	1,970	0.3%	368	0.2%
Total	\$302,192	77.8%	\$365,851	77.4%	\$463,430	78.0%	\$162,529	79.0%
Gross Profit	\$86,317	22.2%	\$106,937	22.6%	\$130,344	22.0%	\$43,227	21.0%
Selling and shipping								
Salaries	17,056	4.4%	18,920	4.0%	23,447	3.9%	12,500	6.1%
Freight out	6,417	1.7%	7,862	1.7%	10,867	1.8%	3,714	1.8%
Travel	6,775	1.7%	9,637	2.0%	12,033	2.0%	5,150	2.5%
Advertising	6,682	1.7%	6,947	1.5%	9,441	1.6%	2,037	1.0%
Total	\$36,930	9.5%	\$43,366	9.2%	\$55,788	9.4%	\$23,401	11.4%
Administrative expense								
Salaries	\$33,973	8.7%	\$38,667	8.2%	\$38,960	6.6%	\$16,218	7.9%
Utilities	3,580	0.9%	4,464	0.9%	4,896	0.8%	2,663	1.3%
Rent	960	0.2%	1,000	0.2%	1,000	0.2%	420	0.2%
Insurance	922	0.2%	1,123	0.2%	1,490	0.3%	580	0.3%
Depreciation	167	0.0%	180	0.0%	180	0.0%	90	0.0%
Taxes and license	916	0.2%	1,130	0.2%	1,442	0.2%	600	0.3%
Interest	1,188	0.3%	1,444	0.3%	1,668	0.3%	680	0.3%
Bad debts	1,166	0.3%	1,317	0.3%	1,580	0.3%	325	0.2%
Miscellaneous	1,445	0.4%	1,697	0.4%	2,227	0.4%	814	0.4%
Total	\$44,317	11.4%	\$51,022	10.8%	\$53,443	9.0%	\$22,390	10.9%
Profit from operations	\$5,070	1.3%	\$12,549	2.7%	\$21,113	3.6%	(\$2,564)	-1.2%
Discounts earned	766	0.2%	518	0.1%	220	0.0%	0	0.0%
Net profit before taxes	5,836	1.5%	13,067	2.8%	21,333	3.6%	(2,564)	-1.2%
Provision for taxes	1,473		4,422		7,880		0	
Net profit	\$4,363		\$8,645		\$13,453		(\$2,564)	