

**China Sky One Medical, Inc.**  
**Inventory Turnover and Gross Margin Comparison**  
**Quarter Ending September 30, 2009**  
**Figures in Million US\$, Except Ratios and Percentages**

	<u>CSKI</u>	<u>AOB</u>	<u>TPI</u>	<u>TCM</u>
Revenue	43.2	78.8	13.4	15.3
COGS	10.9	34.7	6.3	6.5
Gross Margin	75%	56%	53%	58%
Inventory - Beginning	1.6	16.8	3.6	18.5
Inventory - End	3.1	15.3	3.7	19.7
Average Inventory	2.4	16.1	3.7	19.1
Inventory Turnover	4.6	2.2	1.7	0.3
Days of Inventory on Hand	19.8	42.6	53.3	270.3