Timing of Revenue Recognition with and without Ford MapCare, under current GAAP

Assumptions:	*Embedded License: $X*	*MapCare (7 Year Obligation): $Y*

Embedded License

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
Billing	X						
Revenue Recognition	X						

Embedded License + Map Care

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
Billing	(X + Y)						
Revenue Recognition	$\frac{(X+Y)}{7}$	$\frac{(X+Y)}{7}$	$\frac{(X+Y)}{7}$	$\frac{(X+Y)}{7}$	$\frac{(X+Y)}{7}$	$\frac{(X+Y)}{7}$	$\frac{(X+Y)}{7}$