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SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

**FORM 8-K/A**

**Current Report  
Pursuant to Section 13 or 15(d) of the  
Securities Exchange Act of 1934**

**Date of Report (Date of earliest event reported): September 15, 2009**

**Integrated Electrical Services, Inc.**

(Exact name of registrant as specified in Charter)

**Delaware**  
(State or Other Jurisdiction  
of Incorporation)

**001-13783**  
(Commission  
File Number)

**76-0542208**  
(I.R.S. Employer  
Identification Number)

**1800 West Loop South, Suite 500  
Houston, Texas 77027**  
(Address of Principal Executive Offices)

Registrant's telephone number, including area code: **(713) 860-1500**

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2 (b))
  - Pre-Commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4 (c))
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## EXPLANATORY NOTE

This Current Report on Form 8-K/A (this "Amendment No. 2") updates the Current Report on Form 8-K filed by Integrated Electrical Services, Inc. on September 21, 2009 (the "original Form 8-K") and the Form 8-K/A filed on September 22, 2009 ("Amendment No. 1"), to further update (i) the amount of charges (net, after tax) that should have been included in the Company's audited consolidated financial statements as of and for the fiscal year ended September 30, 2008, (ii) the amount of charges (net, after tax) that should have been included in the Company's unaudited condensed consolidated financial statements for the three months ended December 31, 2008, (iii) the amount of benefit (net, after tax) that should have been included in the Company's unaudited condensed consolidated financial statements for the three and six months ended March 31, 2009 and (iv) the aggregate amount of charges (net, after tax) that should have been included in the Company's unaudited condensed consolidated financial statements for the three and nine months ended June 30, 2009 (collectively, the "Accounting Adjustments").

### **Item 4.02(a). Non-Reliance on Previously Issued Financial Statements or a Related Audit Report or Completed Interim Review.**

Each of the Accounting Adjustments previously disclosed by the Company were presented on a net, after-tax basis. Because the calculations to determine the applicable tax rates were not completed at the time the Company filed the original Form 8-K or Amendment No. 1 thereto, the tax effects of the Accounting Adjustments were calculated using the year-to-date effective tax rates in effect at the time the Company filed each of its consolidated financial statements as of and for the fiscal year ended September 30, 2008, its unaudited condensed consolidated financial statements for the three months ended December 31, 2008, its unaudited condensed consolidated financial statements for the three and six months ended March 31, 2009, and its unaudited condensed consolidated financial statements for the three and nine months ended June 30, 2009, respectively. However, complete analysis of the tax provisions for each period has been completed and, as such, we are revising the attached financial statements to reflect the proper tax rates.

Additionally, since the filing of Amendment No. 1, the Company has recognized additional payroll costs and general liability insurance accruals, which represent the correction of prior period accounting errors. The payroll errors, which occurred in conjunction with the implementation of a new Company-wide payroll system during the first quarter of fiscal 2009, resulted in adjustments for each of the fiscal quarters ended December 31, 2008, March 31, 2009 and June 30, 2009. The insurance accrual errors, which occurred in the third quarter of fiscal 2009, resulted in an adjustment for the fiscal quarter ended June 30, 2009.

Attached hereto as Exhibit 99.1 are the Company's adjusted Balance Sheet and Statement of Operation as of and for the fiscal year ended September 30, 2008, as of and for the three months ended December 31, 2008, as of and for the three and six months ended March 31, 2009 and as of and for the three and nine months ended June 30, 2009, each updated to reflect application of the marginal effective tax rates to the Accounting Adjustments and recognition of the adjustment to payroll costs and the insurance accrual, each as described in this Item 4.02(a).

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**Item 9.01. Financial Statements and Exhibits.**

(d) Exhibits.

<b>Exhibit Number</b>	<b>Description</b>
Exhibit 99.1	Adjusted Balance Sheet and Statement of Operation of Integrated Electrical Services Inc. as of and for the fiscal year ended September 30, 2008, as of and for the three months ended December 31, 2008, as of and for the three and six months ended March 31, 2009 and as of and for the three and nine months ended June 30, 2009.

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**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

**INTEGRATED ELECTRICAL SERVICES, INC.**

Date: October 15, 2009

/s/ William L. Fiedler

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William L. Fiedler

*General Counsel*

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## EXHIBIT INDEX

<b>Exhibit Number</b>	<b>Description</b>
Exhibit 99.1	Adjusted Balance Sheet and Statement of Operation of Integrated Electrical Services Inc. as of and for the fiscal year ended September 30, 2008, as of and for the three months ended December 31, 2008, as of and for the three and six months ended March 31, 2009 and as of and for the three and nine months ended June 30, 2009.

**INTEGRATED ELECTRICAL SERVICES, INC. AND SUBSIDIARIES**  
**CONDENSED CONSOLIDATED BALANCE SHEETS**  
**(IN THOUSANDS, EXCEPT SHARE INFORMATION)**

	September 30, 2008		
	<u>As Reported</u>	<u>Adjustments (Unaudited)</u>	<u>As Restated (Unaudited)</u>
<b>Assets:</b>			
<b>Current Assets</b>			
Cash and cash equivalents	\$ 64,709	\$ —	\$ 64,709
Accounts receivable:			
Trade, net	132,273	—	132,273
Retainage	30,833	—	30,833
Cost and estimated earnings in excess of billings on uncompleted contracts	14,743	—	14,743
Inventories	12,856	—	12,856
Prepaid expenses and other current assets	6,711	8	6,719
Assets held for sale from discontinued operations	<u>2,034</u>	<u>—</u>	<u>2,034</u>
<b>Total current assets</b>	<b>264,159</b>	<b>8</b>	<b>264,167</b>
Property and equipment, net	25,742	381	26,123
Goodwill, net	4,395	590	4,985
Other noncurrent assets, net	<u>25,480</u>	<u>(8)</u>	<u>25,472</u>
<b>Total assets</b>	<b><u>\$ 319,776</u></b>	<b><u>\$ 971</u></b>	<b><u>\$ 320,747</u></b>
<b>Liabilities and Stockholders' Equity</b>			
<b>Current Liabilities</b>			
Current maturities of long-term debt	\$ 2,905	\$ —	\$ 2,905
Accounts payable and accrued expenses	98,046	1,996	100,042
Billings in excess of cost and estimated earnings on uncompleted contracts	33,711	—	33,711
Liabilities related to assets held for sale and from discontinued operations	<u>504</u>	<u>—</u>	<u>504</u>
<b>Total current liabilities</b>	<b>135,166</b>	<b>1,996</b>	<b>137,162</b>
Long-term debt, net of current maturities	26,739	—	26,739
Other noncurrent liabilities	<u>10,765</u>	<u>2</u>	<u>10,767</u>
<b>Total liabilities</b>	<b><u>172,670</u></b>	<b><u>1,998</u></b>	<b><u>174,668</u></b>
Stockholders' equity	<u>147,106</u>	<u>(1,027)</u>	<u>146,079</u>
<b>Total liabilities and stockholders' equity</b>	<b><u>\$ 319,776</u></b>	<b><u>\$ 971</u></b>	<b><u>\$ 320,747</u></b>

**INTEGRATED ELECTRICAL SERVICES, INC. AND SUBSIDIARIES**  
**CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS**  
**(IN THOUSANDS, EXCEPT SHARE INFORMATION)**

	Year ended September 30, 2008		
	As Reported	Adjustments (Unaudited)	As Restated (Unaudited)
Revenues	\$ 818,287	\$ —	\$ 818,287
Cost of services	686,407	(49)	686,358
Gross profit	131,880	49	131,929
Selling, general and administrative expenses	117,366	1,678	119,044
(Gain) loss on sale of assets	(114)	—	(114)
Restructuring charges	4,815	—	4,815
Income from operations	9,813	(1,629)	8,184
Other (income) expense			
Interest expense	8,623	—	8,623
Interest (income)	(2,094)	—	(2,094)
Other, net	(673)	—	(673)
Interest and other expense, net	5,856	—	5,856
Income from continuing operations before income taxes	3,957	(1,629)	2,328
Provision for income taxes	2,921	(602)	2,319
Net income (loss) from continuing operations	1,036	(1,027)	9
Discontinued operations			
Loss from discontinued operations	(549)	—	(549)
Provision (benefit) for income taxes	(197)	—	(197)
Net loss from discontinued operations	(352)	—	(352)
Net Income (loss)	\$ 684	\$ (1,027)	\$ (343)
Basic earnings (loss) per share:			
Continuing operations	\$ 0.07	\$ (0.07)	\$ 0.00
Discontinued operations	\$ (0.02)	\$ 0.00	\$ (0.02)
Total	\$ 0.05	\$ (0.07)	\$ (0.02)
Diluted earnings (loss) per share			
Continuing operations	\$ 0.07	\$ (0.07)	\$ 0.00
Discontinued operations	\$ (0.02)	\$ 0.00	\$ (0.02)
Total	\$ 0.05	\$ (0.07)	\$ (0.02)
Shares used in the computation of earnings (loss) per share:			
Basic	14,938,619		
Diluted	15,025,023		

**INTEGRATED ELECTRICAL SERVICES, INC. AND SUBSIDIARIES**  
**CONDENSED CONSOLIDATED BALANCE SHEETS**  
**(IN THOUSANDS, EXCEPT SHARE INFORMATION)**

	December 31, 2008		
	<u>As Reported (Unaudited)</u>	<u>Adjustments (Unaudited)</u>	<u>As Restated (Unaudited)</u>
<b>Assets:</b>			
<b>Current Assets</b>			
Cash and cash equivalents	\$ 49,294	\$ —	\$ 49,294
Accounts receivable:			
Trade, net	122,678	—	122,678
Retainage	31,244	—	31,244
Cost and estimated earnings in excess of billings on uncompleted contracts	12,589	—	12,589
Inventories	12,316	—	12,316
Prepaid expenses and other current assets	6,530	8	6,538
Assets held for sale from discontinued operations	1,860	—	1,860
<b>Total current assets</b>	<b>236,511</b>	<b>8</b>	<b>236,519</b>
Property and equipment, net	24,991	297	25,288
Goodwill, net	4,383	590	4,973
Other noncurrent assets, net	20,999	(8)	20,991
<b>Total assets</b>	<b>\$ 286,884</b>	<b>\$ 887</b>	<b>\$ 287,771</b>
<b>Liabilities and Stockholders' Equity</b>			
<b>Current Liabilities</b>			
Current maturities of long-term debt	\$ 2,717	\$ —	\$ 2,717
Accounts payable and accrued expenses	64,806	2,845	67,651
Billings in excess of cost and estimated earnings on uncompleted contracts	37,483	—	37,483
Liabilities related to assets held for sale and from discontinued operations	372	—	372
<b>Total current liabilities</b>	<b>105,378</b>	<b>2,845</b>	<b>108,223</b>
Long-term debt, net of current maturities	26,215	—	26,215
Other noncurrent liabilities	11,699	2	11,701
<b>Total liabilities</b>	<b>143,292</b>	<b>2,847</b>	<b>146,139</b>
Stockholders' equity	143,592	(1,960)	141,632
<b>Total liabilities and stockholders' equity</b>	<b>\$ 286,884</b>	<b>\$ 887</b>	<b>\$ 287,771</b>



**INTEGRATED ELECTRICAL SERVICES, INC. AND SUBSIDIARIES**  
**CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS**  
**(IN THOUSANDS, EXCEPT SHARE INFORMATION)**

	Three months ended December 31, 2008		
	As Reported (Unaudited)	Adjustments (Unaudited)	As Restated (Unaudited)
Revenues	\$ 173,370	\$ —	\$ 173,370
Cost of services	143,710	1,353	145,063
Gross profit	29,660	(1,353)	28,307
Selling, general and administrative expenses	28,801	319	29,120
(Gain) loss on sale of assets	(103)	—	(103)
Restructuring charges	392	—	392
Income from operations	570	(1,672)	(1,102)
Other (income) expense			
Interest expense	985	—	985
Interest (income)	(160)	—	(160)
Other, net	(151)	—	(151)
Interest and other expense, net	674	—	674
Income from continuing operations before income taxes	(104)	(1,672)	(1,776)
Provision for income taxes	(29)	(739)	(768)
Net income (loss) from continuing operations	(75)	(933)	(1,008)
Discontinued operations			
Loss from discontinued operations	(29)	—	(29)
Provision (benefit) for income taxes	(14)	—	(14)
Net loss from discontinued operations	(15)	—	(15)
Net Income (loss)	\$ (90)	\$ (933)	\$ (1,023)
Basic earnings (loss) per share:			
Continuing operations	\$ (0.01)	\$ (0.06)	\$ (0.06)
Discontinued operations	\$ (0.00)	\$ 0.00	\$ (0.00)
Total	\$ (0.01)	\$ (0.06)	\$ (0.06)
Diluted earnings (loss) per share			
Continuing operations	\$ (0.01)	\$ (0.06)	\$ (0.06)
Discontinued operations	\$ (0.00)	\$ 0.00	\$ (0.00)
Total	\$ (0.01)	\$ (0.06)	\$ (0.06)
Shares used in the computation of earnings (loss) per share:			
Basic	14,318,776		
Diluted	14,318,776		

**INTEGRATED ELECTRICAL SERVICES, INC. AND SUBSIDIARIES**  
**CONDENSED CONSOLIDATED BALANCE SHEETS**  
**(IN THOUSANDS, EXCEPT SHARE INFORMATION)**

	March 31, 2009		
	As Reported (Unaudited)	Adjustments (Unaudited)	As Restated (Unaudited)
<b>Assets:</b>			
<b>Current Assets</b>			
Cash and cash equivalents	\$ 51,569	\$ —	\$ 51,569
Accounts receivable:			
Trade, net	127,089	—	127,089
Retainage	30,114	—	30,114
Cost and estimated earnings in excess of billings on uncompleted contracts	15,259	—	15,259
Inventories	10,623	—	10,623
Prepaid expenses and other current assets	7,752	8	7,760
Assets held for sale from discontinued operations	392	—	392
<b>Total current assets</b>	<b>242,798</b>	<b>8</b>	<b>242,806</b>
Long-term receivable	3,730	—	3,730
Property and equipment, net	24,780	188	24,968
Goodwill, net	4,373	590	4,963
Other noncurrent assets, net	20,366	(8)	20,358
<b>Total assets</b>	<b>\$ 296,047</b>	<b>\$ 778</b>	<b>\$ 296,825</b>
<b>Liabilities and Stockholders' Equity</b>			
<b>Current Liabilities</b>			
Current maturities of long-term debt	\$ 2,503	\$ —	\$ 2,503
Accounts payable and accrued expenses	75,816	1,754	77,570
Billings in excess of cost and estimated earnings on uncompleted contracts	36,487	—	36,487
Liabilities related to assets held for sale and from discontinued operations	319	—	319
<b>Total current liabilities</b>	<b>115,125</b>	<b>1,754</b>	<b>116,879</b>
Long-term debt, net of current maturities	26,385	—	26,385
Other noncurrent liabilities	11,852	2	11,854
<b>Total liabilities</b>	<b>153,362</b>	<b>1,756</b>	<b>155,118</b>
<b>Stockholders' equity</b>	<b>142,685</b>	<b>(978)</b>	<b>141,707</b>
<b>Total liabilities and stockholders' equity</b>	<b>\$ 296,047</b>	<b>\$ 778</b>	<b>\$ 296,825</b>

**INTEGRATED ELECTRICAL SERVICES, INC. AND SUBSIDIARIES**  
**CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS**  
**(IN THOUSANDS, EXCEPT SHARE INFORMATION)**

	Three months ended March 31, 2009			Six months ended March 31, 2009		
	As Reported (Unaudited)	Adjustments (Unaudited)	As Restated (Unaudited)	As Reported (Unaudited)	Adjustments (Unaudited)	As Restated (Unaudited)
Revenues	\$ 167,305	\$ —	\$ 167,305	\$ 340,675	\$ —	\$ 340,675
Cost of services	137,517	(107)	137,410	281,227	1,246	282,473
Gross profit	29,788	107	29,895	59,448	(1,246)	58,202
Selling, general and administrative expenses	29,147	(2,087)	27,060	57,546	(1,768)	55,778
(Gain) loss on sale of assets	(75)	—	(75)	(178)	0	(178)
Restructuring charges	1,908	366	2,274	2,702	366	3,068
Income from operations	(1,192)	1,828	636	(622)	156	(466)
Other (income) expense	1,105	—	1,105	2,090	—	2,090
Interest expense	(113)	—	(113)	(273)	—	(273)
Other, net	(67)	—	(67)	(217)	—	(217)
Interest and other expense, net	925	—	925	1,600	—	1,600
Income from continuing operations before income taxes	(2,117)	1,828	(289)	(2,222)	156	(2,066)
Provision for income taxes	(926)	846	(80)	(955)	107	(848)
Net income (loss) from continuing operations	(1,191)	982	(209)	(1,267)	49	(1,218)
Discontinued operations						
Loss from discontinued operations	(73)	—	(73)	(102)	—	(102)
Provision (benefit) for income taxes	(30)	—	(30)	(44)	—	(44)
Net loss from discontinued operations	(43)	—	(43)	(58)	—	(58)
Net Income (loss)	<u>\$ (1,234)</u>	<u>\$ 982</u>	<u>\$ (252)</u>	<u>\$ (1,325)</u>	<u>\$ 49</u>	<u>\$ (1,276)</u>
Basic earnings (loss) per share:						
Continuing operations	<u>\$ (0.08)</u>	<u>\$ 0.07</u>	<u>\$ (0.01)</u>	<u>\$ (0.10)</u>	<u>\$ 0.00</u>	<u>\$ (0.09)</u>
Discontinued operations	<u>\$ (0.01)</u>	<u>\$ 0.00</u>	<u>\$ (0.01)</u>	<u>\$ (0.00)</u>	<u>\$ 0.00</u>	<u>\$ (0.00)</u>
Total	<u>\$ (0.09)</u>	<u>\$ 0.07</u>	<u>\$ (0.02)</u>	<u>\$ (0.10)</u>	<u>\$ 0.00</u>	<u>\$ (0.09)</u>
Diluted earnings (loss) per share						
Continuing operations	<u>\$ (0.08)</u>	<u>\$ 0.07</u>	<u>\$ (0.01)</u>	<u>\$ (0.10)</u>	<u>\$ 0.00</u>	<u>\$ (0.09)</u>
Discontinued operations	<u>\$ (0.01)</u>	<u>\$ 0.00</u>	<u>\$ (0.01)</u>	<u>\$ (0.00)</u>	<u>\$ 0.00</u>	<u>\$ (0.00)</u>
Total	<u>\$ (0.09)</u>	<u>\$ 0.07</u>	<u>\$ (0.02)</u>	<u>\$ (0.10)</u>	<u>\$ 0.00</u>	<u>\$ (0.09)</u>
Shares used in the computation of earnings (loss) per share:						
Basic	<u>14,322,439</u>			<u>14,320,588</u>		
Diluted	<u>14,322,439</u>			<u>14,320,588</u>		

**INTEGRATED ELECTRICAL SERVICES, INC. AND SUBSIDIARIES**  
**CONDENSED CONSOLIDATED BALANCE SHEETS**  
**(IN THOUSANDS, EXCEPT SHARE INFORMATION)**

	June 30, 2009		
	<u>As Reported (Unaudited)</u>	<u>Adjustments (Unaudited)</u>	<u>As Restated (Unaudited)</u>
<b>Assets:</b>			
<b>Current Assets</b>			
Cash and cash equivalents	\$ 60,544	\$ —	\$ 60,544
Accounts receivable:			
Trade, net	120,795	—	120,795
Retainage	31,110	—	31,110
Cost and estimated earnings in excess of billings on uncompleted contracts	15,750	—	15,750
Inventories	10,074	—	10,074
Prepaid expenses and other current assets	7,320	8	7,328
Assets held for sale from discontinued operations	511	—	511
<b>Total current assets</b>	<b>246,104</b>	<b>8</b>	<b>246,112</b>
Long-term receivable	3,732	—	3,732
Property and equipment, net	25,932	—	25,932
Goodwill, net	4,330	590	4,920
Other noncurrent assets, net	19,235	(8)	19,227
<b>Total assets</b>	<b>\$ 299,333</b>	<b>\$ 590</b>	<b>\$ 299,923</b>
<b>Liabilities and Stockholders' Equity</b>			
<b>Current Liabilities</b>			
Current maturities of long-term debt	\$ 3,556	\$ —	\$ 3,556
Accounts payable and accrued expenses	77,813	1,825	79,638
Billings in excess of cost and estimated earnings on uncompleted contracts	34,407	—	34,407
Liabilities related to assets held for sale and from discontinued operations	332	—	332
<b>Total current liabilities</b>	<b>116,108</b>	<b>1,825</b>	<b>117,933</b>
Long-term debt, net of current maturities	25,980	—	25,980
Other noncurrent liabilities	12,463	2	12,465
<b>Total liabilities</b>	<b>154,551</b>	<b>1,827</b>	<b>156,378</b>
<b>Stockholders' equity</b>	<b>144,782</b>	<b>(1,237)</b>	<b>143,545</b>
<b>Total liabilities and stockholders' equity</b>	<b>\$ 299,333</b>	<b>\$ 590</b>	<b>\$ 299,923</b>

**INTEGRATED ELECTRICAL SERVICES, INC. AND SUBSIDIARIES**  
**CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS**  
**(IN THOUSANDS, EXCEPT SHARE INFORMATION)**

	Three months ended June 30, 2009			Nine months ended June 30, 2009		
	As Reported (Unaudited)	Adjustments (Unaudited)	As Restated (Unaudited)	As Reported (Unaudited)	Adjustments (Unaudited)	As Restated (Unaudited)
Revenues	\$ 172,185	\$ —	\$ 172,185	\$ 512,860	\$ —	\$ 512,860
Cost of services	139,858	590	140,448	421,085	1,836	422,921
Gross profit	32,327	(590)	31,737	91,775	(1,836)	89,939
Selling, general and administrative expenses	26,671	163	26,834	84,216	(1,605)	82,611
(Gain) loss on sale of assets	(221)	—	(221)	(399)	—	(399)
Restructuring charges	645	(57)	588	3,347	309	3,656
Income from operations	5,232	(696)	4,536	4,611	(540)	4,071
Other (income) expense						
Interest expense	1,325	—	1,325	3,415	—	3,415
Interest (income)	(67)	—	(67)	(340)	—	(340)
Other, net	621	—	621	404	—	404
Interest and other expense, net	1,879	—	1,879	3,479	—	3,479
Income from continuing operations before income taxes	3,353	(696)	2,657	1,132	(540)	592
Provision for income taxes	1,896	(437)	1,459	941	(330)	611
Net income (loss) from continuing operations	1,457	(259)	1,198	191	(210)	(19)
Discontinued operations						
Loss from discontinued operations	217	—	217	115	—	115
Provision (benefit) for income taxes	117	—	117	73	—	73
Net loss from discontinued operations	100	—	100	42	—	42
Net Income (loss)	<u>\$ 1,557</u>	<u>\$ (259)</u>	<u>\$ 1,298</u>	<u>\$ 233</u>	<u>\$ (210)</u>	<u>\$ 23</u>
Basic earnings (loss) per share:						
Continuing operations	<u>\$ 0.10</u>	<u>\$ (0.02)</u>	<u>\$ 0.08</u>	<u>\$ 0.02</u>	<u>\$ (0.02)</u>	<u>\$ (0.00)</u>
Discontinued operations	<u>\$ 0.01</u>	<u>\$ 0.00</u>	<u>\$ 0.01</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Total	<u>\$ 0.11</u>	<u>\$ (0.02)</u>	<u>\$ 0.09</u>	<u>\$ 0.02</u>	<u>\$ (0.02)</u>	<u>\$ 0.00</u>
Diluted earnings (loss) per share						
Continuing operations	<u>\$ 0.10</u>	<u>\$ (0.02)</u>	<u>\$ 0.08</u>	<u>\$ 0.02</u>	<u>\$ (0.02)</u>	<u>\$ (0.00)</u>
Discontinued operations	<u>\$ 0.01</u>	<u>\$ 0.00</u>	<u>\$ 0.01</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Total	<u>\$ 0.11</u>	<u>\$ (0.02)</u>	<u>\$ 0.09</u>	<u>\$ 0.02</u>	<u>\$ (0.02)</u>	<u>\$ 0.00</u>
Shares used in the computation of earnings (loss) per share:						
Basic	<u>14,339,066</u>			<u>14,326,747</u>		
Diluted	<u>14,403,139</u>			<u>14,348,238</u>		