Note 10 - Inventories:

| | 2016 | 2015 | |
|----------------------|---------------|---------------|--|
| Merchandise for sale | \$ 16,127,451 | \$ 13,849,931 | |

December 31.

Merchandise for sale \$15,127,451 \$13,849,931

The cost of sales includes, at December 31, 2016 and 2015 \$786,735 and \$664,556, respectively, related to inventory write-offs.