

Interim Consolidated Financial Statements

Coastal Contacts Inc.

Unaudited

For the three and nine months ended July 31, 2007

Coastal Contacts Inc.**CONSOLIDATED BALANCE SHEETS**

(\$000's)

	July 31, 2007	October 31, 2006
	(unaudited)	(Restated – see note 2)
ASSETS		
Current		
Cash and cash equivalents <i>[note 4]</i>	19,483	24,273
Short-term investments <i>[note 4]</i>	3,934	—
Accounts receivable <i>[note 5]</i>	8,258	7,127
Inventory	9,091	12,262
Prepaid expenses	2,199	702
Due from related parties <i>[note 13]</i>	628	610
	<hr/> 43,593	<hr/> 44,974
Property, equipment and leasehold improvements <i>[note 6]</i>	2,761	2,773
Intangible assets <i>[note 7]</i>	12,287	13,632
Goodwill <i>[note 8]</i>	8,009	6,697
	<hr/> 66,650	<hr/> 68,076
LIABILITIES AND SHAREHOLDERS' EQUITY		
Current		
Accounts payable and accrued liabilities <i>[note 5]</i>	11,803	11,793
Income taxes payable	842	212
Deferred revenue	179	205
Current portion of lease inducement	53	53
	<hr/> 12,877	<hr/> 12,263
Long-term lease inducement	93	133
Future income tax liability	3,727	4,227
	<hr/> 16,697	<hr/> 16,623
Shareholders' equity		
Share capital <i>[note 9]</i>		
Authorized:		
Unlimited common shares without par value		
Unlimited Class A preferred shares without par value		
Issued and outstanding:		
72,479,512 common shares [2006 – 74,681,712]	51,937	53,515
Shares held in Treasury		
423,200 common shares [2006 – 42,700]	(460)	(41)
Contributed surplus <i>[note 10]</i>	845	530
Accumulated other comprehensive income <i>[note 11]</i>	(2,669)	(2,135)
Retained earnings (deficit)	300	(416)
	<hr/> 49,953	<hr/> 51,453
	<hr/> 66,650	<hr/> 68,076

See accompanying notes to the unaudited interim consolidated financial statements

Coastal Contacts Inc.

**CONSOLIDATED STATEMENTS OF NET INCOME (LOSS)
AND COMPREHENSIVE INCOME (LOSS)**

(Unaudited) (\$000's, except per share amounts)

	Three months ended		Nine months ended	
	July 31,		July 31,	
	2007	2006	2007	2006
Sales	27,310	21,657	75,517	57,670
Cost of sales	19,772	17,027	55,054	44,133
Gross profit	7,538	4,630	20,463	13,537
Selling, general and administration expenses	6,286	6,534	17,868	15,140
Share-based compensation	132	40	315	86
Amortization on property, equipment and leasehold improvements	210	181	584	523
Amortization on intangible assets	327	151	914	359
Foreign exchange (gain) loss	165	(111)	(669)	(848)
Interest income, net	(176)	(300)	(626)	(642)
Income (loss) before income taxes	594	(1,865)	2,077	(1,081)
Income tax expense - current	268	195	813	438
Income tax expense (recovery) - future	(48)	83	(104)	287
Net income (loss)	374	(2,143)	1,368	(1,806)
Other comprehensive income (loss), net of tax				
Unrealized foreign exchange gains (losses) on translation of financial statements of self-sustaining foreign operations	(586)	209	(534)	(210)
Comprehensive income (loss)	(212)	(1,934)	834	(2,016)
Basic earnings (loss) per share	0.01	(0.03)	0.02	(0.03)
Diluted earnings (loss) per share	0.01	(0.03)	0.02	(0.03)
Weighted average number of common shares outstanding – basic <i>[note 12]</i>	72,454,142	69,704,510	73,263,054	63,925,681
Weighted average number of common shares outstanding – diluted <i>[note 12]</i>	73,030,749	69,704,510	73,853,395	63,925,681

See accompanying notes to the unaudited interim consolidated financial statements

Coastal Contacts Inc.

**CONSOLIDATED STATEMENTS OF RETAINED EARNINGS
(DEFICIT)**

(Unaudited) (\$000's)

For the nine months ended July 31	2007	2006
Retained earnings (deficit), beginning of period	(416)	921
Net income (loss)	1,368	(1,806)
Premium on purchase of common shares for cancellation	(652)	—
Retained earnings (deficit), end of period	300	(885)

See accompanying notes to the unaudited interim consolidated financial statements

Coastal Contacts Inc.

CONSOLIDATED STATEMENTS OF CASH FLOWS

(Unaudited) (\$000's)

	Three months ended		Nine months ended	
	July 31,		July 31,	
	2007	2006	2007	2006
OPERATING ACTIVITIES				
Net income (loss)	374	(2,143)	1,368	(1,806)
Non-cash items:				
Amortization	537	332	1,498	882
Amortization of deferred lease inducement	(13)	(6)	(39)	(19)
Accrued interest	(50)	—	(74)	(27)
Stock-based compensation	132	40	315	86
Future income taxes expense (recovery)	(48)	83	(104)	287
Unrealized foreign exchange (gain) loss	510	(122)	(348)	(831)
Changes in non-cash working capital:				
Accounts receivable	(1,753)	(539)	(388)	(1,849)
Inventory	2,657	(2,201)	3,209	(2,616)
Prepaid expenses	(966)	543	(1,511)	(66)
Accounts payable and accrued liabilities	2,436	2,237	(793)	735
Income taxes payable	143	104	617	(32)
Deferred revenue	(61)	(91)	(75)	106
Due from related parties	—	55	—	(62)
Cash provided by (used in) operating activities	3,898	(1,708)	3,675	(5,212)
INVESTING ACTIVITIES				
Purchase of short-term investments	—	(1)	(3,886)	(41,425)
Sale of short-term investments	—	9,087	—	32,122
Advances to related parties	(17)	(59)	(49)	(101)
Repayment of promissory notes	22	—	58	—
Business acquisition, net of cash acquired	—	—	(14)	—
Acquisition of property, equipment and leasehold improvements	(86)	(401)	(530)	(1,253)
Acquisition of intangible assets	(385)	(290)	(1,114)	(740)
Cash provided by (used in) investing activities	(466)	8,336	(5,535)	(11,397)
FINANCING ACTIVITIES				
Issuance of share capital	—	994	—	2,750
Proceeds received for shares to be issued	—	503	—	503
Issuance of special warrants	—	—	—	22,500
Purchase of common shares for cancellation	(489)	—	(2,649)	—
Share issue costs	—	—	—	(1,753)
Bank indebtedness	—	(375)	—	86
Repayment of long-term debt	—	(17)	—	(188)
Cash provided by (used in) financing activities	(489)	1,105	(2,649)	23,898
Effect of exchange rate changes on cash and cash equivalents	(148)	(56)	(281)	(209)
Increase (decrease) in cash and cash equivalents	2,795	7,677	(4,790)	7,080
Cash and cash equivalents, beginning of period	16,688	2,388	24,273	2,985
Cash and cash equivalents, end of period	19,483	10,065	19,483	10,065
Income taxes paid in cash	287	5	361	35
Interest paid in cash	—	93	—	614

See accompanying notes to the unaudited interim consolidated financial statements

Coastal Contacts Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

July 31, 2007

Unaudited

1. BASIS OF PRESENTATION

Coastal Contacts Inc. (“the Company”) is a global vision care supplier with operations in North America, Asia and Europe.

These unaudited interim consolidated financial statements have been prepared by the Company in accordance with Canadian generally accepted accounting principles (“GAAP”) for interim financial statements, and accordingly, do not include all disclosures required for annual financial statements. These unaudited interim consolidated financial statements reflect the same accounting principles and methods of application as those disclosed in the notes to the Company’s audited consolidated financial statements for the year ended October 31, 2006, with the exception of the application of the accounting policies described in Note 2. These unaudited interim consolidated financial statements and notes thereto should be read in conjunction with the audited consolidated financial statements and notes thereto for the year ended October 31, 2006.

The preparation of these unaudited interim consolidated financial statements and the accompanying notes requires management to make estimates and assumptions that affect the amounts reported. In the opinion of management, these unaudited interim consolidated financial statements reflect all adjustments necessary to state fairly the results for the periods presented. Actual results could vary from these estimates and the operating results for the interim periods presented are not necessarily indicative of the results expected for the full year.

2. CHANGE IN ACCOUNTING POLICIES

Effective November 1, 2006, the Company has adopted the recommendations of the Canadian Institute of Chartered Accountants’ (“CICA”) Handbook Sections 1530, *Comprehensive Income*, 3855, *Financial Instruments – Recognition and Measurement*, 3861, *Financial Instruments – Disclosure and Presentation*, and 3865, *Hedges*. Any changes in measurement resulting from applying the new standards on November 1, 2006, were recorded against opening retained earnings or opening other comprehensive income with no impact on net income.

Financial instruments

All financial assets and liabilities are recorded on the balance sheet. Initial recognition of financial assets and liabilities is at fair value. Subsequent measurement of the financial assets and liabilities is determined as follows:

Cash is measured at fair value, with changes in fair value recorded in net income. The carrying amount approximates fair value.

Cash equivalents and short-term investments are comprised of guaranteed investment certificates, bankers acceptances and commercial paper. They are classified as held to maturity and reported at amortized cost.

Coastal Contacts Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

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2. CHANGE IN ACCOUNTING POLICIES (continued)

Accounts receivable, classified as loans and receivables, and accounts payable, classified as other financial liabilities, are measured at fair value at inception, which, due to their short-term nature, approximates their amortized cost.

Promissory notes receivable, classified as loans and receivables, are measured at amortized cost, which approximates face value, with interest earned recorded in net income.

Advances to officers classified as loans and receivables, are measured at amortized cost, which approximates face value, with interest earned recorded in net income.

Comprehensive income

Comprehensive income includes net earnings and other comprehensive income. Other comprehensive income refers to changes in the net assets from certain transactions and events, other than transactions with shareholders. These changes are recorded directly as a separate component of shareholders' equity and excluded from net earnings. The Company's other comprehensive income includes the foreign currency translation adjustment for its foreign subsidiaries that do not use the Canadian dollar as their measurement currency. Cumulative foreign currency translation adjustment balances of prior years have been reclassified as accumulated other comprehensive income.

Coastal Contacts Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

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3. BUSINESS ACQUISITIONS

(i) Acquisition of Mylenses

On August 11, 2006, through the Company's wholly owned subsidiary, Lenslogistics AB (formerly Lensway AB), the Company completed the acquisition of all of the private companies' shares of Eye-1 B.V., Eye-2 B.V. and Condis B.V. ("Mylenses"), a European retailer of contact lenses. The consideration paid consisted of cash of \$3.4 million (2.35 million Euros) and 1.65 million common shares of the Company. The shares issued are subject to a voluntary pooling restriction. Under the terms of the agreement, 40% of the shares will be released on August 11, 2007, with the remaining 60% released in four equal increments, each six months over the next two years, commencing August 11, 2007.

The acquisition was accounted for using the purchase method whereby assets acquired and liabilities assumed were recorded at their fair market values as of the date of the acquisition. For the purposes of computing the purchase price, the value of restricted common shares was determined by taking the average closing price of the Company's common stock as quoted on the Toronto Stock Exchange for the five days before, the day of and the five days following the date of acquisition. This average price was then reduced by a 15% discount due to the restriction provision associated with the common shares issued. This discount is consistent with the discount applied to previous transactions with the same restrictions.

The following sets forth the purchase price and its allocation to the tangible and intangible assets acquired at the currency exchange rates prevailing on the day of acquisition.

	\$000's
Cash	3,358
Restricted common shares	1,702
Direct acquisition costs	321
Total consideration	5,381
Cash	26
Other current assets	566
Property, equipment and leasehold improvements	244
Mylenses customer list	893
Mylenses trade name	3,837
Website development	187
Current liabilities	(491)
Future income tax liability	(1,455)
Net assets acquired	3,807
Goodwill	1,574

Following the acquisition, Mylenses purchased inventory in the amount of \$0.7 million from its former parent.

Mylenses operates two websites and each has its own trademarks and tradenames. Goodwill has been allocated to the Dutch reporting unit and is not deductible for income tax purposes. The results of operations have been included in the accompanying consolidated financial statements since August 12, 2006.

Coastal Contacts Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

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Unaudited

(ii) Acquisition of Asianzakka

On October 13, 2006 the Company completed the acquisition of all of the private company shares of Asianzakka PTE. Ltd. (“Asianzakka”), an Asian retailer of contact lenses. The consideration paid consisted of cash of \$0.6 million (0.8 million Singapore dollars) and 1.0 million common shares of the Company. The shares issued are subject to a voluntary pooling restriction. Under the terms of the agreement, 40% of the shares will be released on October 13, 2007, with the remaining 60% released in four equal increments, each six months over the next two years, commencing October 13, 2007.

Under the terms of the agreement, the Company is required to make contingent payments of 0.8 million Singapore dollars on January 31, 2008 and 0.4 million Singapore dollars on July 31, 2008 if certain specified revenue and net income targets are met. Since the outcome of the contingency cannot be determined without a reasonable doubt, the contingent payments have not been accrued. Should the contingent payments be made at a later date, they will be accounted for as an adjustment of the purchase price of Asianzakka.

The acquisition was accounted for using the purchase method whereby assets acquired and liabilities assumed were recorded at their fair market values as of the date of the acquisition. For the purposes of computing the purchase price, the value of restricted common shares was determined by taking the average closing price of the Company’s common stock as quoted on the Toronto Stock Exchange for the five days before, the day of and the five days following the date of acquisition. This average price was then reduced by a 15% discount due to the restriction provision associated with the common shares issued. This discount is consistent with the discount applied to previous transactions with the same restrictions.

The following sets forth the purchase price and its allocation to the tangible and intangible assets acquired.

	\$000's
Cash	588
Restricted common shares	811
Direct acquisition costs	105
Total consideration	1,504
Cash	148
Other current assets	532
Property and equipment	6
Asianzakka customer lists	234
Asianzakka trademarks and tradenames	819
Current liabilities	(617)
Future income tax liability	(211)
Net assets acquired	911
Goodwill	593

Asianzakka operates under several websites and has several trademarks and tradenames. Goodwill has been allocated to the Singapore reporting unit and is not tax deductible for income tax purposes. The results of operations have been included in the accompanying consolidated financial statements since October 14, 2006.

Coastal Contacts Inc.**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

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4. CASH, CASH EQUIVALENTS AND SHORT-TERM INVESTMENTS

	July 31, 2007 \$000's	October 31, 2006 \$000's
Cash	7,527	3,976
Held to maturity guaranteed investment certificates, bankers acceptances and commercial paper	11,956	19,940
Other cash investments	—	357
Total cash and cash equivalents	19,483	24,273
Short-term investments, held to maturity, including bankers acceptances and commercial paper	3,934	—
	23,417	24,273

The investments mature 1- 290 days from the date of investment with an average interest rate of 4.4% (2006 – 3.7%).

5. ACCOUNTS RECEIVABLE, ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**Accounts receivable**

	July 31, 2007 \$000's	October 31, 2006 \$000's
Accounts receivable	7,529	7,281
Allowance for doubtful accounts	(712)	(607)
Value added tax receivable	1,441	453
	8,258	7,127

Accounts payable and accrued liabilities

	July 31, 2007 \$000's	October 31, 2006 \$000's
Accounts payable - trade	7,450	9,864
Accrued liabilities	3,878	1,633
Value added tax payable	475	296
	11,803	11,793

Coastal Contacts Inc.**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

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6. PROPERTY, EQUIPMENT AND LEASEHOLD IMPROVEMENTS

	Cost \$000's	Accumulated Amortization \$000's	Net Book Value \$000's
July 31, 2007			
Computer hardware	911	396	515
Computer software	445	270	175
Customized ERP software	1,523	438	1,085
Furniture and fixtures	651	270	381
Leasehold improvements	931	326	605
	<u>4,461</u>	<u>1,700</u>	<u>2,761</u>
October 31, 2006			
Computer hardware	735	258	477
Computer software	311	144	167
Customized ERP software	1,184	249	935
Furniture and fixtures	688	209	479
Leasehold improvements	915	200	715
	<u>3,833</u>	<u>1,060</u>	<u>2,773</u>

7. INTANGIBLE ASSETS

	Cost \$000's	Accumulated Amortization \$000's	Net Book Value \$000's
July 31, 2007			
Website creation	3,095	736	2,359
Brand names and trademarks acquired	7,856	—	7,856
Customer lists acquired	3,712	1,640	2,072
	<u>14,663</u>	<u>2,376</u>	<u>12,287</u>
October 31, 2006			
Website creation	1,930	295	1,635
Brand names and trademarks acquired	8,800	—	8,800
Customer lists acquired	4,236	1,039	3,197
	<u>14,966</u>	<u>1,334</u>	<u>13,632</u>

Coastal Contacts Inc.**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

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8. GOODWILL

	October 31, 2006 \$000's	Additions and adjustments \$000's	Currency Impact \$000's	July 31, 2007 \$000's
Business acquisitions:				
Asianzakka	364	230	(14)	580
Lensway	5,583	—	73	5,656
Mylenses	590	986	34	1,610
Yourlenses	160	—	3	163
	6,697	1,216	96	8,009

9. SHARE CAPITAL**Issued and outstanding common shares**

	2007		2006	
	Number of Common Shares #	\$000's	Number of Common Shares #	\$000's
Balance, October 31	74,681,712	53,515	51,632,951	26,264
Issued in private placement	—	—	9,000,000	21,070
Purchased and cancelled	(2,202,200)	(1,578)	—	—
Issued on exercise of warrants	—	—	3,163,715	3,480
Issued on exercise of options	—	—	8,193,618	188
Issued in purchase of Mylenses [note 3(i)]	—	—	1,650,000	1,702
Issued in purchase of Asianzakka [note 3(ii)]	—	—	1,041,428	811
Balance, end of period including shares held in treasury	72,479,512	51,937	74,681,712	53,515
Shares purchased not cancelled	(423,200)	(460)	(42,700)	(41)
Balance, July 31	72,056,312	51,477	74,639,012	53,474

On October 16, 2006, the Toronto Stock Exchange accepted the Company's notice of intention to make a Normal Course Issuer Bid for its common shares through the facilities of the exchange. Effective October 18, 2006, the Company was able to commence making purchases and cancellations of up to a maximum of 4,933,641 common shares, at the market price for the common shares at the time of acquisition. The bid will terminate on the earlier of the date determined by the Company and October 17, 2007. As at July 31, 2007, a total of 2,625,400 shares had been purchased of which 423,200 shares had not yet been cancelled. These shares were cancelled in August, 2007. 2,202,200 shares were purchased at an average price per share of \$1.01 and were cancelled during the nine months ended July 31, 2007. The excess of the purchase price over the average stated capital of the shares has been charged to retained earnings.

As at July 31, 2007, 2,703,473 (October 31, 2006 – 6,667,995) shares were subject to voluntary pooling restrictions.

Coastal Contacts Inc.

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9. SHARE CAPITAL (cont'd.)

Share purchase options

The shareholders of the Company have adopted a share option plan (the "Option Plan") for its directors, officers and employees. The Option Plan provides that options to purchase common shares may be granted to eligible persons on terms determined within the limitations set out in the Option Plan. The maximum number of common shares to be reserved for issuance anytime under the Option Plan and any other employee incentive plan is 10% of the issued and outstanding common shares. The exercise price for an option granted under the Option Plan may not be less than that permitted by applicable regulatory authorities. Options granted may be subject to vesting requirements. Non-assignable options will be granted for a period which may not exceed five years from the date of the grant and will generally expire within 90 days upon the participant ceasing to be a director, officer or an employee of the Company. The Option Plan is administered by the Company's Compensation and Corporate Governance Committee. The Option Plan is subject to the rules and policies of the Toronto Stock Exchange.

The following table contains information with respect to Company share options:

	#	\$
Share purchase options outstanding, October 31, 2006	1,140,300	0.125 - 1.37
Granted	1,405,000	0.87 - 1.12
Forfeited	(177,628)	1.00 - 1.37
Expired	(500)	0.275
Share purchase options outstanding, July 31, 2007	2,367,172	0.125 - 1.37

Coastal Contacts Inc.**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

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9. SHARE CAPITAL (cont'd.)

The following table summarizes information about Company share purchase options outstanding as at July 31, 2007:

Range of exercise price \$	Share purchase options Outstanding			Share purchase options Exercisable	
	Number of common shares issuable	Weighted average remaining contractual life (years)	Weighted average exercise price \$	Number of common shares issuable	Weighted average exercise price \$
\$0.125	550,000	0.42	0.125	550,000	0.125
\$0.87 - \$0.99	1,036,000	4.65	0.91	72,911	0.97
\$1.00	362,172	1.79	1.00	362,172	1.00
\$1.09 - \$1.37	419,000	4.62	1.14	43,844	1.23
	2,367,172	3.23	0.78	1,028,927	0.54

On November 22, 2006, an employee entered into a call option agreement with a principal shareholder for 300,000 options. These options are exercisable at \$0.99 per share and vest in equal monthly increments over 3 years. Using the Black-Scholes option-pricing model, the Company estimates the fair value of this option grant to be \$136,251.

The fair value of the share purchase option grants are estimated on the date of the grant using the Black-Scholes option-pricing model with the following weighted average assumptions:

	2007	2006
Dividend yield	0%	0%
Expected volatility	61%	59%
Risk free interest rate	4.4%	4.0%
Expected lives	3.0 years	2.7 years

10. CONTRIBUTED SURPLUS

	\$000's
Balance - October 31, 2006	530
Share-based compensation	315
Balance - July 31, 2007	845

Coastal Contacts Inc.**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

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11. ACCUMULATED OTHER COMPREHENSIVE INCOME

	\$000's
Balance - October 31, 2006 <i>[restated – see note 2]</i>	(2,135)
Unrealized foreign exchange gains on translation of financial statements of self-sustaining foreign operations	(534)
Balance - July 31, 2007	(2,669)

12. EARNINGS PER SHARE

	Three months ended		Nine months ended	
	July 31,		July 31,	
	2007	2006	2007	2006
Weighted average number of common shares outstanding - basic	72,454,142	69,704,510	73,263,054	63,925,681
Stock options and warrants	576,607	—	590,341	—
Weighted average number of common shares outstanding - diluted	73,030,749	69,704,510	73,853,395	63,925,681

13. DUE FROM RELATED PARTIES

	July 31, 2007 \$000's	October 31, 2006 \$000's
Promissory notes receivable	342	376
Advances to officers	286	234
	628	610

The amounts due from related parties includes nine promissory notes from officers ranging in value from \$12,500 to \$102,000 and advances to officers. These notes and advances are payable on demand and bear interest at 5% per annum.

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14. SEGMENTED INFORMATION

The Company's single business segment is the sale of contact lenses and vision care products. The Company's sales are in North America, Europe and Asia. Geographical information is based on the countries in which the Company sells its products.

	United States \$000's	Sweden \$000's	Norway \$000's	Other \$000's	Total \$000's
Revenue					
3 months ended July 31, 2007	4,158	7,011	4,594	11,547	27,310
3 months ended July 31, 2006	7,037	5,850	3,585	5,185	21,657
9 months ended July 31, 2007	13,360	19,269	11,648	31,240	75,517
9 months ended July 31, 2006	20,161	15,409	8,866	13,234	57,670
Property, equipment and leasehold improvements					
As at July 31, 2007	—	1,539	—	1,222	2,761
As at October 31, 2006	—	1,439	—	1,334	2,773
Intangible assets					
As at July 31, 2007	—	4,729	—	7,558	12,287
As at October 31, 2006	—	4,978	—	8,654	13,632
Goodwill					
As at July 31, 2007	—	5,819	—	2,190	8,009
As at October 31, 2006	—	5,743	—	954	6,697

Included in "Other" are revenues to non-related customers in the Company's home domicile of \$2.3 million and \$5.6 million for the three and nine months ended July 31, 2007, respectively (2006 - \$1.0 million and \$2.5 million). Property, equipment and leasehold improvements located in the Company's home domicile were \$1.0 million at July 31, 2007 (2006 - \$1.1 million), and intangible assets were \$1.8 million at July 31, 2007 (2006 - \$1.1 million).

15. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform to the current period's presentation.

16. SUBSEQUENT EVENT

On September 6, 2007, the Company received a petition filed by the College of Opticians of British Columbia (the "Opticians") in the Supreme Court of British Columbia. The Opticians seek an order to restrict Coastal Contacts from selling contact lenses to members of the public in British Columbia. Management of the Company believes the petition is without merit, and intends to vigorously defend against these actions.