

<u>Line</u>	<u>Description</u>	<u>SD Amounts</u>
	(a)	(b)
1	Per Books Payroll Expense	\$157,350
2		
3	Per Books Labor Expense	\$2,324,991
4		
5	% Payroll Tax to Labor	6.77%
6		
7	Pro Forma Labor Expense	\$2,388,758
8		
9	Pro Forma Payroll Tax	\$161,666
10		
11	Pro Forma Adjustment	\$4,316

Sources:

Column b lines 1, 3, and 5: Schedule L-1 Page 2

Column b line 7: EJP-1 column c line 19

Column b line 9: Column b line 5 * line 7

Column b line 11: Column b line 9 - line 1