

<u>Line</u>	<u>Benefit</u>	<u>Per Books</u>	<u>Pro Forma Expense</u>	<u>Pro Forma Adjustment</u>
	(a)	(b)	(c)	(g)
1	Distribution	\$ 439,845	\$ 398,224	\$ (41,621)
2	Customer Accounts	\$ 25	\$ 97	\$ 72
3	A&G	\$ 9,223	\$ 7,408	\$ (1,815)
4	Total	<u>\$ 449,093</u>	<u>\$ 405,728</u>	<u>\$ (43,365)</u>

Sources:

Column b: Schedule H-1 page 11

Column c : 3 year average from Response to DR 2-19 and 5-10

Column d: Column c - column b