

<u>Line</u>	<u>Description</u>	<u>SD Amounts</u>
	(a)	(b)
1	Per Books Payroll Expense	\$429,860
2		
3	Per Books Labor Expense	\$6,400,180
4		
5	% Payroll Tax to Labor	6.72%
6		
7	Pro Forma Labor Expense	\$6,634,510
8		
9	Pro Forma Payroll Tax	\$445,598
10		
11	Pro Forma Adjustment	\$15,738

Sources:

Column b lines 1, 3, and 5: Schedule L-1 Page 3
Column b line 7: EJP-2 column c line 9
Column b line 9: column b line 5 * line 7
Column b line 11: Column b line 9 - line 1