

EXPENSE ALLOCATION

from 1/1/2003 to 12/31/2004

Black-Scholes Single and Binomial valuation models

Valuation number: 1; Allocation method: Straight Line



<u>Option ID / Date</u>	<u>Optionee</u>	<u>Shares Granted</u>	<u>Total Valuation / Inherited Amount</u>	<u>Prior Amortized</u>	<u>Unamortized Expense</u>	<u>Period Expense / Carry Forward</u>	<u>Adj. Date / Reason</u>	<u>Actual Expense</u>	<u>Expense Adjustment</u>
Plan 99A - 2 5/ 1/1999	Smith, John, Z.	2,000	\$2,758.51 \$0.00	\$2,530.05	\$0.00	\$228.46 \$0.00	5/ 1/2003 Vested	\$3,247.80	-\$489.29
Plan 99A - 3 5/ 1/1999	Fisher, Anna, S.	1,000	\$749.16 \$0.00	\$343.56	\$218.18	\$187.42 \$0.00		\$0.00	\$0.00
Plan 99A - 4 5/ 1/1999	Baker, Muriel, W.	1,000	\$1,406.43 \$0.00	\$1,289.95	\$0.00	\$116.48 \$0.00	5/ 1/2003 Vested	\$1,655.90	-\$249.47
Plan 99A - 5 5/ 1/1999	Ericsson, Frederick, G.	5,000	\$7,032.16 \$0.00	\$6,449.76	\$0.00	\$582.40 \$0.00	5/ 1/2003 Vested	\$8,279.50	-\$1,247.34
Plan 99B - 7 10/22/1999	Ericsson, Frederick, G.	1,000	\$2,261.48 \$0.00	\$1,804.85	\$0.00	\$456.63 \$0.00	10/22/2003 Vested	\$2,554.50	-\$293.02
Plan 99A - 21 11/ 1/1999	Ericsson, Frederick, G.	2,500	\$3,652.40 \$0.00	\$2,889.92	\$0.00	\$762.48 \$0.00	11/ 1/2003 Vested	\$4,300.25	-\$647.85
Plan 99B - 8 12/17/1999	Smith, John, Z.	900	\$2,970.58 \$0.00	\$2,382.47	\$0.00	\$588.11 \$0.00	10/ 1/2003 Vested	\$3,497.49	-\$526.91
Plan 99A - 0025 6/ 1/2001	Young, Tom, D.	1,490	\$24,999.37 \$0.00	\$19,794.02	\$0.00	\$5,205.35 \$0.00	6/ 1/2003 Vested	\$27,126.05	-\$2,126.68
Plan 99A - 23 9/14/2002	Young, Tom, D.	2,000	\$21,895.47 \$0.00	\$1,618.56	\$0.00	\$7,763.08 \$0.00	6/ 1/2004 Manual	\$10,737.04	-\$1,355.40
SUMMARY		16,890	\$67,725.56	\$39,103.14	\$218.18	\$15,890.41		\$61,398.53	-\$6,935.96
Net Expense Allocated	\$22,826.37		\$0.00			\$0.00			