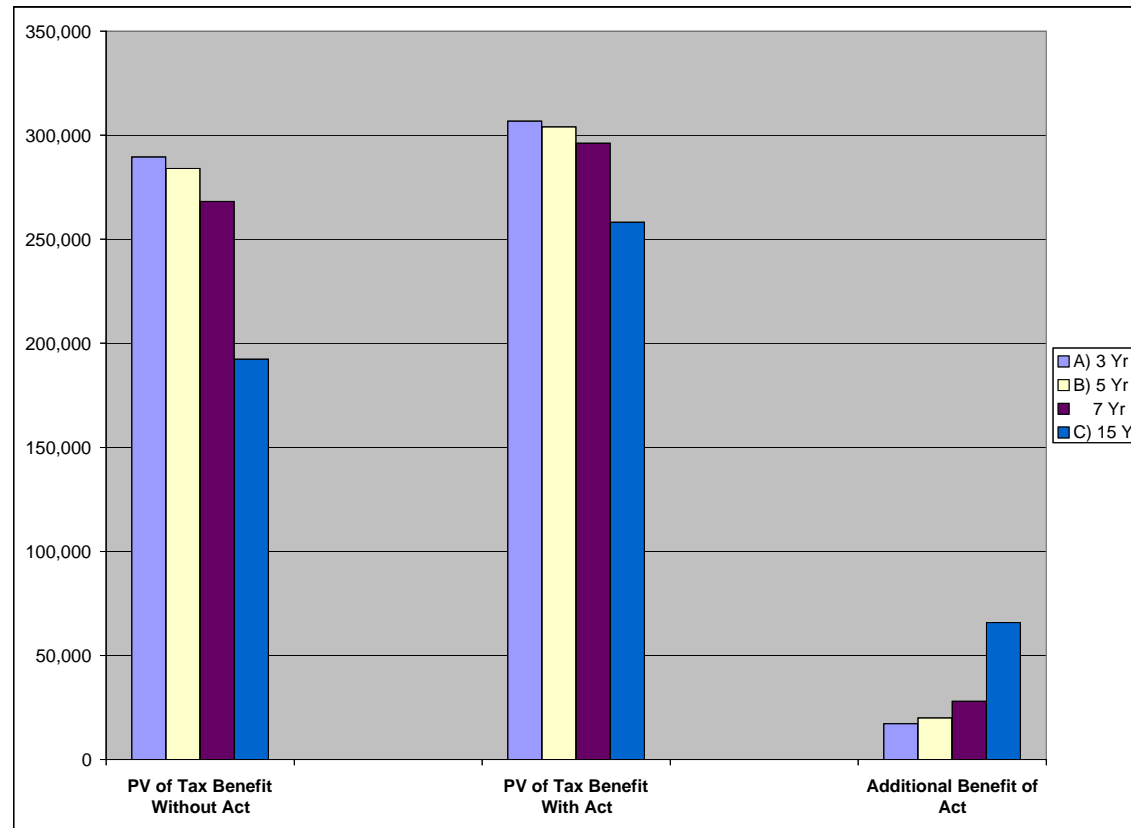


**Economic Stimulus Act of 2008
Present Value Analysis of Tax Savings
Bonus Depreciation**

	PV of Tax Benefit Without Act	PV of Tax Benefit With Act	Additional Benefit of Act
A) 3 Yr	289,526	306,800	17,274
B) 5 Yr	283,964	304,019	20,055
7 Yr	268,139	296,107	27,967
C) 15 Yr	192,338	258,206	65,868



Assumptions

Investment	1,000,000
Effective Tax Rate (Note 1)	35%
Tax Savings	350,000
Present Value Rate	8%

No Section 179 Expense

Note 1: This is the top federal corporate and individual tax rate.
A separate analysis should be made for state income tax purposes.

Asset Types	Recovery Period / Method
A) Computer Software	3 Years / Straight Line
B) Furniture, Fixtures, & Equipment	5 Years 200% Declining Balance 7 Years 200% Declining Balance
C) Land Improvements (e.g. sidewalks and roads)	15 Years / Straight Line

Present Value of Tax Benefit with Economic Stimulus Act

Asset Type	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Total
A) 3 Yr Computer Software																	
Year Amort. / Depreciation	16.67%	33.33%	33.33%	16.67%													100.00%
Tax Deduction	583,350	166,650	166,650	83,350													1,000,000
Tax Benefit	204,173	58,328	58,328	29,173													350,000
Present Value of Tax Benefit	189,049	50,006	46,302	21,443													306,800
B) 5 Yr Furniture, Fixtures, & Equipment																	
Year Amort. / Depreciation	20.00%	32.00%	19.20%	11.52%	11.52%	5.76%											100.00%
Tax Deduction	600,000	160,000	96,000	57,600	57,600	28,800											1,000,000
Tax Benefit	210,000	56,000	33,600	20,160	20,160	10,080											350,000
Present Value of Tax Benefit	194,444	48,011	26,673	14,818	13,721	6,352											304,019
7 Yr Furniture, Fixtures, & Equipment																	
Year Amort. / Depreciation	14.29%	24.49%	17.49%	12.49%	8.93%	8.92%	8.93%	4.46%									100.00%
Tax Deduction	571,450	122,450	87,450	62,450	44,650	44,600	44,650	22,300									1,000,000
Tax Benefit	200,008	42,858	30,608	21,858	15,628	15,610	15,628	7,805									350,000
Present Value of Tax Benefit	185,192	36,743	24,297	16,066	10,636	9,837	9,118	4,217									296,107
C) 15 Yr Land Improvements.																	
Year Amort. / Depreciation	3.33%	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	6.66%	6.67%	6.66%	6.67%	6.66%	6.67%	6.66%	6.67%	3.33%	100.00%
Tax Deduction	516,650	33,350	33,350	33,350	33,350	33,350	33,350	33,300	33,350	33,300	33,350	33,300	33,350	33,300	33,350	16,650	1,000,000
Tax Benefit	180,828	11,673	11,673	11,673	11,673	11,673	11,673	11,655	11,673	11,655	11,673	11,655	11,673	11,655	11,673	5,828	350,000
Present Value of Tax Benefit	167,433	10,007	9,266	8,580	7,944	7,356	6,811	6,297	5,839	5,399	5,006	4,628	4,292	3,968	3,680	1,701	258,206

Present Value of Tax Benefit without Economic Stimulus Act

Asset Type	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Total	
A) 3 Yr Computer Software																		
Year Amort. / Depreciation	16.67%	33.33%	33.33%	16.67%														100.00%
Tax Deduction	166,700	333,300	333,300	166,700														1,000,000
Tax Benefit	58,345	116,655	116,655	58,345														350,000
Present Value of Tax Benefit	54,023	100,013	92,605	42,885														289,526
B) 5 Yr Furniture, Fixtures, & Equipment																		
Year Amort. / Depreciation	20.00%	32.00%	19.20%	11.52%	11.52%	7.76%												100.00%
Tax Deduction	200,000	320,000	192,000	115,200	115,200	57,600												1,000,000
Tax Benefit	70,000	112,000	67,200	40,320	40,320	20,160												350,000
Present Value of Tax Benefit	64,815	96,022	53,346	29,636	27,441	12,704												283,964
7 Yr Furniture, Fixtures, & Equipment																		
Year Amort. / Depreciation	14.29%	24.49%	17.49%	12.49%	8.93%	8.92%	8.93%	4.46%										100.00%
Tax Deduction	142,900	244,900	174,900	124,900	89,300	89,200	89,300	44,600										1,000,000
Tax Benefit	50,015	85,715	61,215	43,715	31,255	31,220	31,255	15,610										350,000
Present Value of Tax Benefit	46,310	73,487	48,594	32,132	21,272	19,674	18,237	8,434										268,139
C) 15 Yr Land Improvements																		
Year Amort. / Depreciation	3.33%	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	6.66%	6.67%	6.66%	6.67%	6.66%	6.67%	6.66%	6.67%	3.33%		100.00%
Tax Deduction	33,300	66,700	66,700	66,700	66,700	66,700	66,700	66,600	66,700	66,600	66,700	66,600	66,700	66,600	66,700	33,300		1,000,000
Tax Benefit	11,655	23,345	23,345	23,345	23,345	23,345	23,345	23,310	23,345	23,310	23,345	23,310	23,345	23,310	23,345	11,655		350,000
Present Value of Tax Benefit	10,792	20,015	18,532	17,159	15,888	14,711	13,622	12,594	11,678	10,797	10,012	9,257	8,584	7,936	7,359	3,402		192,338

Present Value of Cash Savings from Economic Stimulus Act

A) 3 Yr Computer Software	135,025	(50,006)	(46,302)	(21,443)															17,274
B) 5 Yr Furniture, Fixtures, & Equipment	129,630	(48,011)	(26,673)	(14,818)	(13,721)	(6,352)													20,055
7 Yr Furniture, Fixtures, & Equipment	138,882	(36,743)	(24,297)	(16,066)	(10,636)	(9,837)	(9,118)	(4,217)											27,967
C) 15 Yr Land Improvements	156,641	(10,007)	(9,266)	(8,580)	(7,944)	(7,356)	(6,811)	(6,297)	(5,839)	(5,399)	(5,006)	(4,628)	(4,292)	(3,968)	(3,680)	(1,701)			65,868