

Exhibit A

Commission DISC Using the 50% Combined Taxable Income Method for its Commission*

	No DISC			With DISC		
	Domestic	Export	Total	Domestic	Export	Total
Sales	\$5,000,000	\$2,000,000	\$7,000,000	\$5,000,000	\$2,000,000	\$7,000,000
Taxable Income (10% margin)	\$500,000	\$200,000	\$700,000	\$500,000	\$200,000	\$700,000
Commission	0	0	0	0	(\$100,000)	(\$100,000)
Net Taxable Income	\$500,000	\$200,000	\$700,000	\$500,000	\$100,000	\$600,000
S/H Level Tax (40.5%)	\$202,500	\$81,000	\$283,500	\$202,500	0	\$202,500
Distribution from DISC	0	0	0	0	\$100,000	\$100,000
Tax on Distribution (20%)**	0	0	0	0	\$20,000	\$20,000
Total Tax	\$202,500	\$81,000	\$283,500	\$202,500	\$20,000	\$222,500
Annual DISC Tax Benefit						\$61,000
After Tax Cash			\$416,500			\$477,500

* No interest charge figured because DISC earnings are not retained in the example. All DISC export earnings are distributed to shareholder/member.

** DISC distribution to shareholder could be subject to additional 3.8% net investment income (Medicare) tax.