

EXHIBIT A

Custom Blotter Company. Franchise Format; Modest sales, with 6% Royalty and 2% Ad Fee + Adjustments

[See Note (a)]

6 Months to end Mar	2000 Oct	2000 Nov	2000 Dec	2001 Jan	2001 Feb	2001 Mar	00-01 6-Mths	As % Sales
Total sales	10.0	13.3	16.5	20.8	25.1	25.9	111.5	100
Cost of sales:								
-Materials/packaging/goods	2.2	2.9	3.6	4.9	5.5	5.7	24.5	22
-Direct labor	1.6	1.6	2.4	2.4	2.4	2.4	12.8	11
-Other direct	0.6	0.6	0.6	0.6	0.7	0.6	3.7	3
Cost of sales	4.4	5.1	6.6	7.6	8.6	8.7	41.0	37
Gross margin	5.7	8.1	9.9	13.2	16.5	17.2	70.5	63
Overhead expenses:								
-Selling	2.0	2.7	3.3	4.2	5.0	5.2	22.3	20
-Management/admin staff	4.1	4.1	4.1	4.1	4.1	4.1	24.3	22
-General	2.7	2.7	3.0	3.0	3.0	3.0	19.4	16
Depreciation	0.2	0.2	0.2	0.3	0.3	0.3	1.5	1
Operating lease payments	1.1	1.1	1.1	1.1	1.1	1.1	6.6	6
Total operating expenses	11.0	10.7	11.6	12.6	13.5	13.6	73.1	66
Income from operations	(5.4)	(2.6)	(1.7)	0.6	3.0	3.5	(2.6)	(2)
Other income/expenses:								
-Profit(loss) disposal of fixed assets			2.0				2.0	2
-Intangible asset amortization	1.0	1.0	1.0	1.0	1.0	1.0	6.0	5
-Miscellaneous income	1.0	1.0	1.0	1.0	1.0	1.0	6.0	5
Total other income (expenses)			2.0				2.0	2
Earnings before interest & taxes	(5.4)	(2.6)	0.3	0.6	3.0	3.5	(0.6)	(0)
Interest expense/income:								
-Interest expense	0.6	0.6	0.9	1.3	1.3	1.3	6.0	5
+Interest income	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
Net interest expense (income)	0.6	0.6	0.9	1.3	1.3	1.3	6.0	5
Net income before taxes	(6.0)	(3.2)	(0.6)	(0.7)	1.7	2.3	(6.5)	(6)
Taxes								

NOTE (a):

A separate ad budget of \$0 is assumed because a mandatory 2% ad fee is reflected in this example.