

EXHIBIT B

Custom Blotter Company. Non-franchised; Modest sales, No Royalties and no Ad Fee + Adjustments [See Note (b)]

Just two more after this one!

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	4.6	5.5	5.7	24.5	22
-Direct labor	1.6	1.6	2.4	2.4	2.4	2.4	12.9	11
-Other direct	0.6	0.6	0.6	0.6	0.7	0.6	3.2	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	1.4	1.8	2.2	2.7	3.2	3.3	16.6	15
-Management/admin staff	4.1	4.1	4.1	4.1	4.1	4.1	28.9	26
-General	0.7	0.7	0.6	0.6	0.6	0.6	18.4	16
-Depreciation	0.2	0.2	0.2	0.2	0.2	0.2	1.9	1
-Operating lease payments	1.1	1.1	1.1	1.1	1.1	1.1	22.0	20
Total operating expenses	10.4	9.8	10.5	11.2	11.7	11.9	69.4	59
Income from operations	(4.8)	(1.7)	(0.6)	2.0	4.8	5.4	5.2	5
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	8.0	7
-Miscellaneous income	1.0	1.0	1.0	1.0	1.0	1.0	8.0	7
Total other income (expenses)			2.0				2.0	2
Earnings before interest & taxes	(4.8)	(1.7)	1.4	2.0	4.8	5.4	7.2	6
Interest expense/income:								
-Interest expense	0.6	0.6	0.9	1.2	1.3	1.2	5.8	5
-Interest income	0.0	0.0			0.0	0.0	0.0	0
Net interest expense (income)	0.6	0.6	0.9	1.2	1.2	1.2	5.8	5
Net income before taxes	(5.4)	(2.3)	0.5	0.8	3.5	4.2	1.4	1
Taxes								

NOTE (b):

A separate ad budget of \$200 per month is assumed as there is no 2% ad fee required in non-franchise business format.