

EXHIBIT H

Overhead Expenses for Custom Blotter Company. Non-Franchised; Mature sales, Without 6% Royalty nor 2% Ad Fee; with adjustments.

6 Months to end Mar	2000 Oct	2000 Nov	2000 Dec	2001 Jan	2001 Feb	2001 Mar	00-01 6-Mths
Selling expenses (\$000):	The variable descriptions in blue can be changed						Tot/Avg
-Variable selling expenses as % sales *	12.0	12.0	12.0	12.0	12.0	12.0	12.0
-Variable selling expenses *	2.8	3.0	3.1	3.1	3.2	3.3	18.5
-Advertising & brochures	0.5	0.5	0.5	0.5	0.5	0.5	3.0
-Travel expenses							
-Public relations, exhibitions							
Total selling expenses (\$000)	3.3	3.5	3.6	3.6	3.7	3.8	21.4
Management/administration staff expenses:							Tot/Avg
-Clerical staff (Persons)	1.3	1.3	1.3	1.3	1.3	1.3	1.3
-Clerical payroll/benefits (\$000/pers/mth)	1.383	1.383	1.383	1.383	1.383	1.383	1.383
-Management staff (Persons)	1.0	1.0	1.0	1.0	1.0	1.0	1.0
-Management payroll/benefits (\$000/pers/mth)	2.667	2.667	2.667	2.667	2.667	2.667	2.667
Total management/admin staff exs (\$000)	4.5	4.5	4.5	4.5	4.5	4.5	26.8
General expenses (\$000):	The variable descriptions in blue can be changed						Total
-Office supplies etc.	0.1	0.1	0.1	0.1	0.1	0.1	0.6
-Mail, telephone, telex & fax	0.2	0.2	0.2	0.2	0.2	0.2	1.2
-Travel	1.0						1.0
-Computer supplies etc.	0.1	0.1	0.1	0.1	0.1	0.1	0.6
-Utilities	0.1	0.1	0.2	0.2	0.2	0.2	1.0
-Rent & property taxes	2.0	2.0	2.3	2.3	2.3	2.3	13.2
-Professional fees & audit	0.1	0.1	0.1	0.1	0.1	0.1	0.6
-Miscellaneous expenses	0.2	0.2	0.2	0.2	0.2	0.2	1.2
Total general expenses (\$000)	3.8	2.8	3.2	3.2	3.2	3.2	19.4
Total overhead expenses (\$000)	11.5	10.7	11.2	11.3	11.4	11.5	67.6
Supplementary Data & Calculations: *8% royalty + ad fee deducted from sales expense, and \$500 per month apportioned to line item brochures/advert.							

NOTE:

Labor and variable expenses have been adjusted upward. \$100 per month has been added for professional fees, and material costs reduced from 22% to 19% to allow for higher volume purchase discounts.