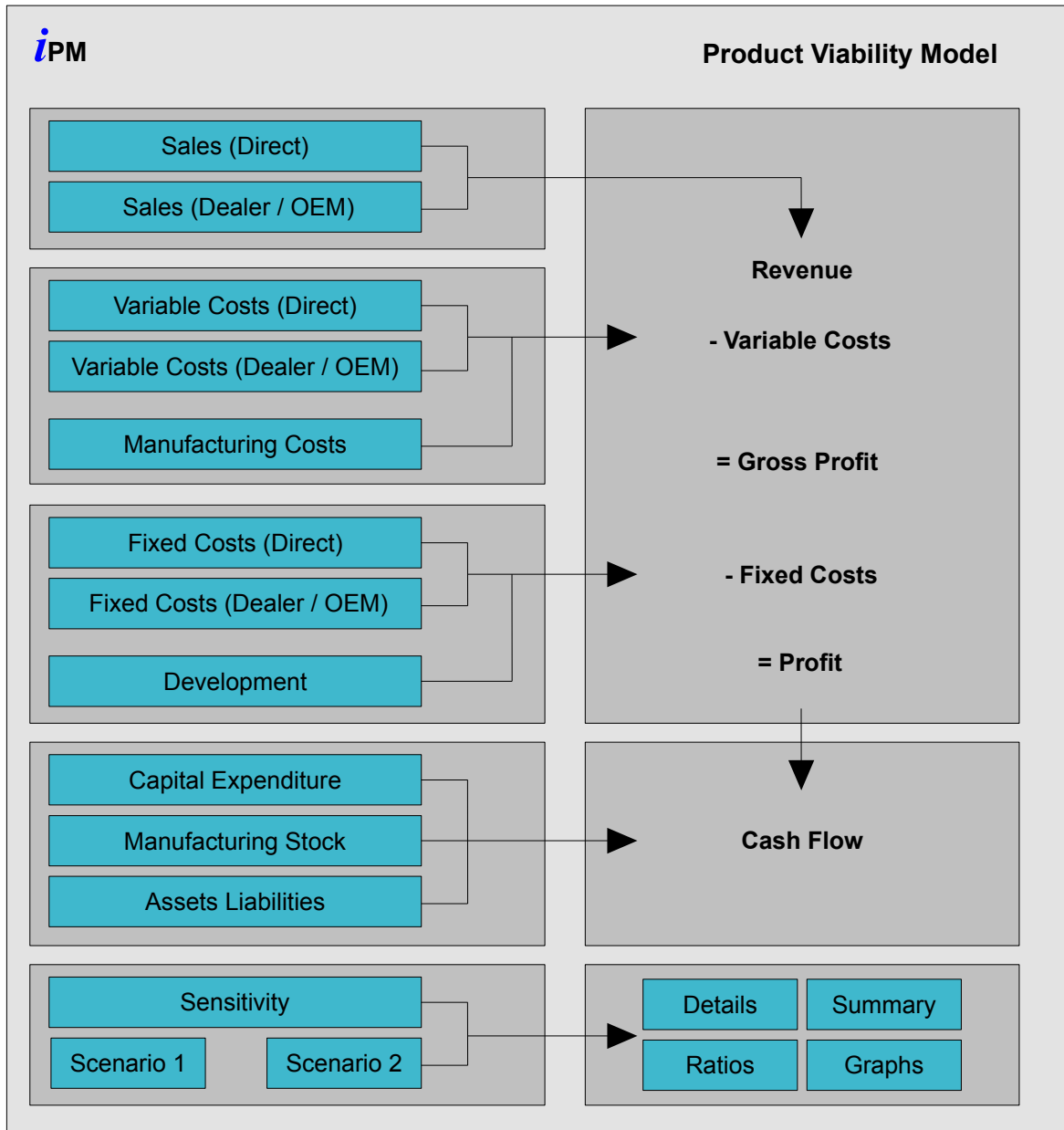
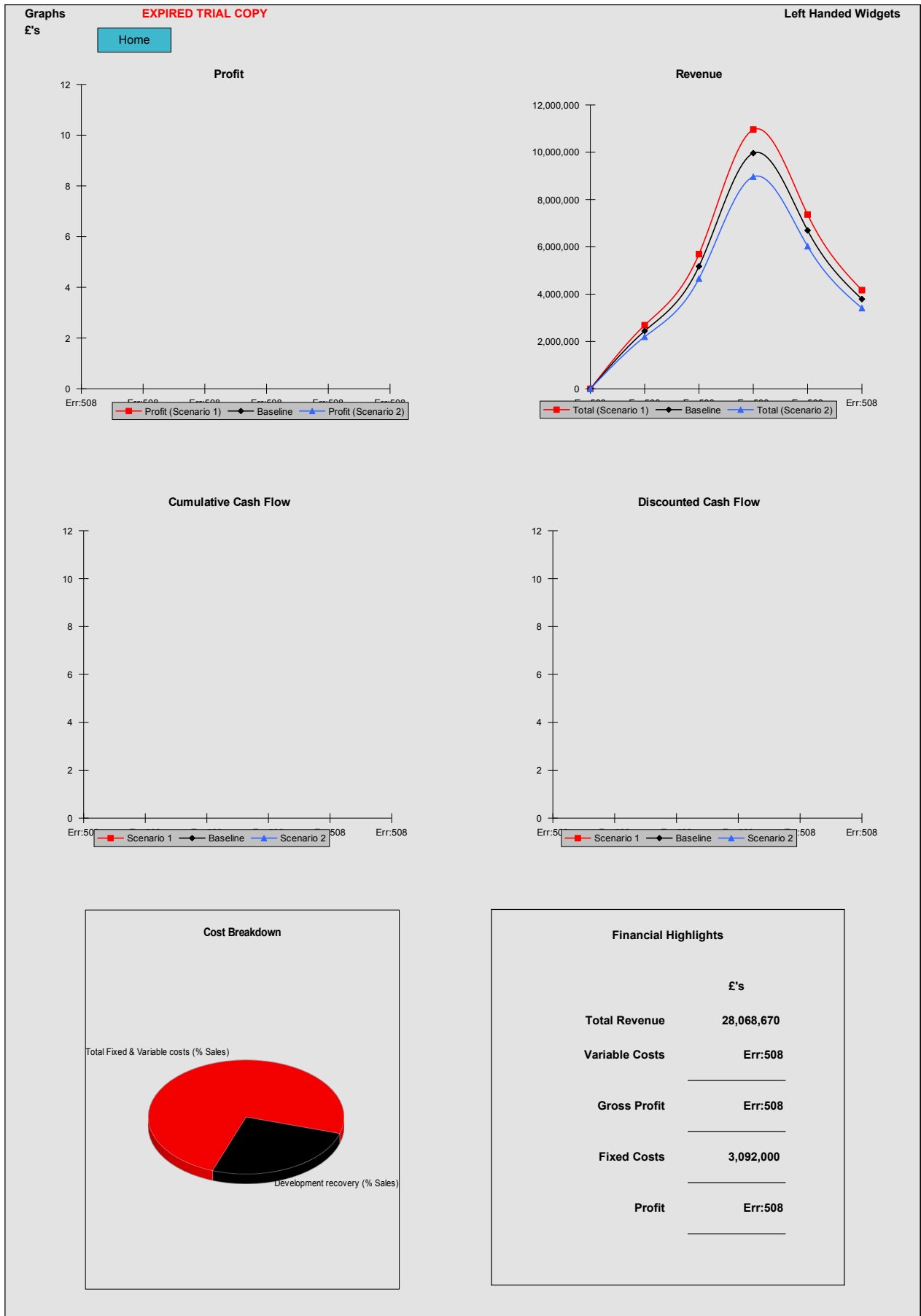


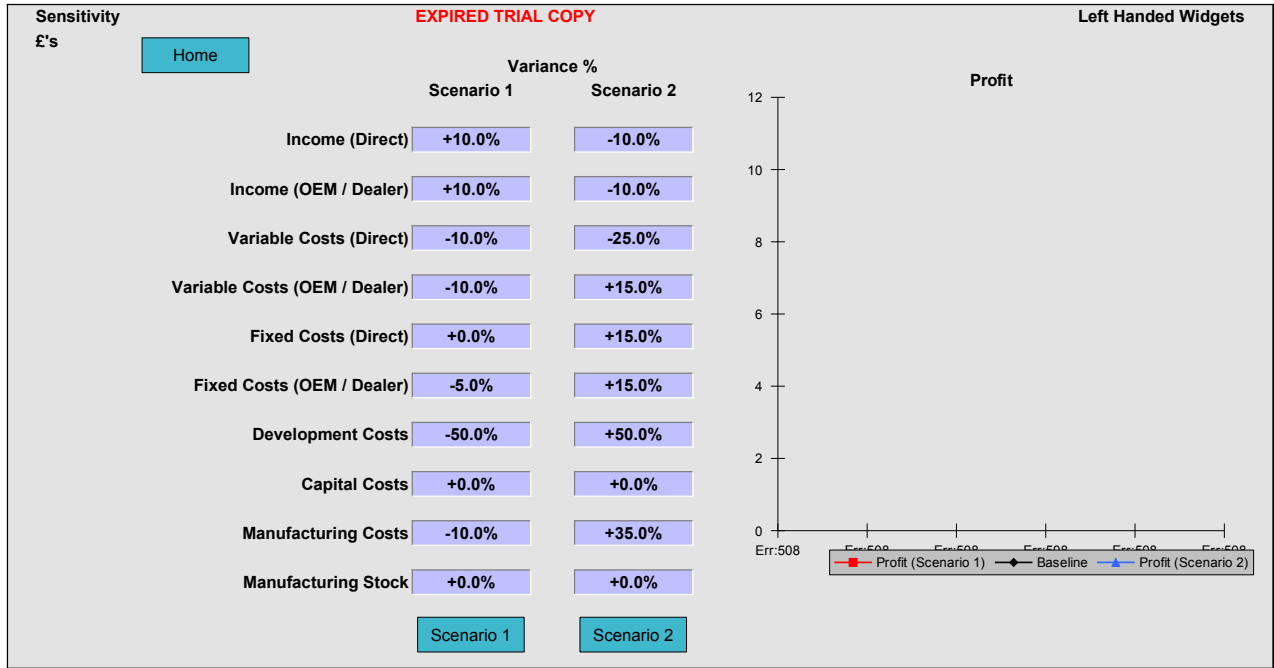
EXPIRED TRIAL COPY



Plan Details		EXPIRED TRIAL COPY		Left Handed Widgets	
£'s	Home			Currency Multiplier	1
Company Name				Currency Symbol	£
Product Name	Left Handed Widgets			Year End Date	31-Dec-96
Plan Author	The Widget Manager			Plan Start Date	1-Aug-96
Approved	The General Widget Manager			Review 1	
Authorised	Director Widget			Review 2	
				Review 3	

Summary		EXPIRED TRIAL COPY						Left Handed Widgets	
£'s	Home	Revenue	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508	Total
		Sales (Direct)	0	1,356,600	2,493,180	4,572,540	5,890,000	2,603,000	16,915,320
		Sales (OEM / Dealer)	0	1,087,500	2,682,500	5,390,000	805,850	1,187,500	11,153,350
		Total	0	2,444,100	5,175,680	9,962,540	6,695,850	3,790,500	28,068,670
	Development Recovery	5.0%	0	122,205	258,784	498,127	334,793	189,525	1,403,434
		(% Revenue)							
	Total Revenue Less Development Recovery		0	2,321,895	4,916,896	9,464,413	6,361,058	3,600,975	26,665,237
		Variable Costs							
		Variable Costs (Direct)	0	47,481	87,261	160,039	206,150	91,105	592,036
		Variable Costs (OEM / Dealer)	0	32,625	80,475	161,700	24,176	35,625	334,601
		Total	0	80,106	167,736	321,739	230,326	126,730	926,637
		Manufacturing Costs	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508
		Gross Profit	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508
		Fixed Costs (Direct)							
		Marketing Communications	100,000	95,000	95,000	80,000	80,000	80,000	530,000
		Sales	35,000	35,000	35,000	35,000	35,000	35,000	210,000
		After Sales	35,000	35,000	35,000	35,000	35,000	35,000	210,000
		Indirect Costs	35,000	35,000	35,000	35,000	35,000	35,000	210,000
		Total	205,000	200,000	200,000	185,000	185,000	185,000	1,160,000
		Fixed Costs (OEM / Dealer)							
		Marketing Communications	35,000	35,000	35,000	35,000	35,000	35,000	210,000
		Sales	35,000	35,000	35,000	35,000	35,000	35,000	210,000
		After Sales	35,000	35,000	35,000	35,000	35,000	35,000	210,000
		Indirect Costs	35,000	35,000	35,000	35,000	35,000	35,000	210,000
		Total	140,000	140,000	140,000	140,000	140,000	140,000	840,000
		Development	851,500	99,000	35,000	36,500	35,000	35,000	1,092,000
		Total Fixed Costs	1,196,500	439,000	375,000	361,500	360,000	360,000	3,092,000
		Profit	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508
		Working Capital Requirement	(83,137)	181,435	412,769	810,062	540,062	299,421	2,160,612
		Cash Flow Surplus	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508	
		Cash Flow Surplus (Cumulative)	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508	
		NPV Ratio	6.0%	1.000	0.890	0.840	0.792	0.747	0.705
		Discounted Cash Flow Surplus	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508	
		Cumulative Discounted Cash Flow Surplus	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508	
		Capital Expenditure	40,000	0	0	0	0	0	40,000





EXPIRED TRIAL COPY

Left Handed Widgets

Ratios

£'s

Home

	Mission	This Project	Scenario 1	Scenario 2
Profit (% Sales)		Err:508	Err:508	Err:508
Manufacturing cost (% Sales)		Err:508	Err:508	Err:508
Total Fixed & Variable costs (% Sales)		14%	11%	19%
Development recovery (% Sales)		5%	5%	5%
Development cost		1,092,000	546,000	1,638,000
Development cost (% Sales)		4%	2%	7%
Capital cost		40,000	40,000	40,000
Direct Sales (% Sales)		60%	60%	60%
Indirect Sales (% Sales)		40%	40%	40%
Marketing Communication (% Sales)		3%	2%	3%
After Sales (% Sales)		1%	1%	2%
Discounted Cash Flow Surplus after 6 years		Err:508	Err:508	Err:508

Scenario 1		EXPIRED TRIAL COPY						Left Handed Widgets
£'s								
		Home		Sensitivity				
Revenue	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508	Total
Sales (Direct)	0	1,492,260	2,742,498	5,029,794	6,479,000	2,863,300		18,606,852
Sales (OEM / Dealer)	0	1,196,250	2,950,750	5,929,000	886,435	1,306,250		12,268,685
Total (Scenario 1)	0	2,688,510	5,693,248	10,958,794	7,365,435	4,169,550		30,875,537
Development Recovery	0	134,426	284,662	547,940	368,272	208,478		1,543,777
Total Revenue Less Development Recovery	0	2,554,085	5,408,586	10,410,854	6,997,163	3,961,073		29,331,760
Variable Costs								
Variable Costs (Direct)	0	42,733	78,535	144,035	185,535	81,995		532,833
Variable Costs (OEM / Dealer)	0	29,363	72,428	145,530	21,758	32,063		301,140
Total	0	72,095	150,963	289,565	207,293	114,057		833,973
Manufacturing Costs	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508		Err:508
Gross Profit	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508		Err:508
Fixed Costs (Direct)								
Marketing Communications	100,000	95,000	95,000	80,000	80,000	80,000		530,000
Sales	35,000	35,000	35,000	35,000	35,000	35,000		210,000
After Sales	35,000	35,000	35,000	35,000	35,000	35,000		210,000
Indirect Costs	35,000	35,000	35,000	35,000	35,000	35,000		210,000
Total	205,000	200,000	200,000	185,000	185,000	185,000		1,160,000
Fixed Costs (OEM / Dealer)								
Marketing Communications	33,250	33,250	33,250	33,250	33,250	33,250		199,500
Sales	33,250	33,250	33,250	33,250	33,250	33,250		199,500
After Sales	33,250	33,250	33,250	33,250	33,250	33,250		199,500
Indirect Costs	33,250	33,250	33,250	33,250	33,250	33,250		199,500
Total	133,000	133,000	133,000	133,000	133,000	133,000		798,000
Development Costs	425,750	49,500	17,500	18,250	17,500	17,500		546,000
Total Fixed Costs	763,750	382,500	350,500	336,250	335,500	335,500		2,504,000
Profit (Scenario 1)	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508		Err:508
Baseline	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508		Err:508
Profit Sensitivity	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508		Err:508
Stock Value	0	8,011	16,774	32,174	23,033	12,673		92,664
Debtors / (Creditors)	(83,137)	173,424	395,995	777,888	517,029	286,748		2,067,948
Working Capital Requirement	(83,137)	181,435	412,769	810,062	540,062	299,421		2,160,612
Cash Flow Surplus	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508		Err:508
Cash Flow Surplus (Cumulative)	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508		Err:508
NPV Ratio	1.000	0.890	0.840	0.792	0.747	0.705		
Discounted Cash Flow Surplus	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508		Err:508
Cumulative Discounted Cash Flow Surplus	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508		Err:508
Capital Expenditure	40,000	0	0	0	0	0		40,000

Scenario 2		EXPIRED TRIAL COPY						Left Handed Widgets
£'s								
		Home		Sensitivity				
Revenue	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508	Total
Sales (Direct)	0	1,220,940	2,243,862	4,115,286	5,301,000	2,342,700		15,223,788
Sales (OEM / Dealer)	0	978,750	2,414,250	4,851,000	725,265	1,068,750		10,038,015
Total (Scenario 2)	0	2,199,690	4,658,112	8,966,286	6,026,265	3,411,450		25,261,803
Development Recovery	0	109,985	232,906	448,314	301,313	170,573		1,263,090
Total Revenue Less Development Recovery	0	2,089,706	4,425,206	8,517,972	5,724,952	3,240,878		23,998,713
Variable Costs								
Variable Costs (Direct)	0	35,611	65,446	120,029	154,613	68,329		444,027
Variable Costs (OEM / Dealer)	0	37,519	92,546	185,955	27,802	40,969		384,791
Total	0	73,130	157,992	305,984	182,414	109,298		828,818
Manufacturing Costs	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508		Err:508
Gross Profit	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508		Err:508
Fixed Costs (Direct)								
Marketing Communications	115,000	109,250	109,250	92,000	92,000	92,000		609,500
Sales	40,250	40,250	40,250	40,250	40,250	40,250		241,500
After Sales	40,250	40,250	40,250	40,250	40,250	40,250		241,500
Indirect Costs	40,250	40,250	40,250	40,250	40,250	40,250		241,500
Total	235,750	230,000	230,000	212,750	212,750	212,750		1,334,000
Fixed Costs (OEM / Dealer)								
Marketing Communications	40,250	40,250	40,250	40,250	40,250	40,250		241,500
Sales	40,250	40,250	40,250	40,250	40,250	40,250		241,500
After Sales	40,250	40,250	40,250	40,250	40,250	40,250		241,500
Indirect Costs	40,250	40,250	40,250	40,250	40,250	40,250		241,500
Total	161,000	161,000	161,000	161,000	161,000	161,000		966,000
Development Costs	1,277,250	148,500	52,500	54,750	52,500	52,500		1,638,000
Total Fixed Costs	1,674,000	539,500	443,500	428,500	426,250	426,250		3,938,000
Profit (Scenario 2)	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508		Err:508
Baseline	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508		Err:508
Profit Sensitivity	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508		Err:508
Stock Value	0	8,011	16,774	32,174	23,033	12,673		92,664
Debtors / (Creditors)	(83,137)	173,424	395,995	777,888	517,029	286,748		2,067,948
Working Capital Requirement	(83,137)	181,435	412,769	810,062	540,062	299,421		2,160,612
Cash Flow Surplus	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508		Err:508
Cash Flow Surplus (Cumulative)	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508		Err:508
NPV Ratio	1.000	0.890	0.840	0.792	0.747	0.705		
Discounted Cash Flow Surplus	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508		Err:508
Cumulative Discounted Cash Flow Surplus	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508		Err:508
Capital Expenditure	40,000	0	0	0	0	0		40,000

Assets & Liabilities		EXPIRED TRIAL COPY						Left Handed Widgets
£'s	Home	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508	
	Stock Value	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508	
Rotational Stock (% of mfg cost)	10.0%	0	8,011	16,774	32,174	23,033	12,673	
	Manufacturing Stock							
	Total	0	8,011	16,774	32,174	23,033	12,673	
	Debtors (Days)	0	200,885	425,398	818,839	550,344	311,548	
	Creditors (Days)	30	(83,137)	(27,461)	(29,403)	(40,951)	(33,314)	
	Working Capital Requirement	(83,137)	181,435	412,769	810,062	540,062	299,421	
	Liquidity Ratio	0.00	-7.32	-14.47	-20.00	-16.52	-12.56	
	Current Ratio	0.00	-7.61	-15.04	-20.78	-17.21	-13.07	
	Development Costs	851,500	99,000	35,000	36,500	35,000	35,000	
	Total Working Capital Requirement	768,363	280,420	447,739	846,521	575,028	334,396	
	Total Fixed Headcount	9	9	9	9	9	9	
	Total Fixed Salaries	185,000	185,000	185,000	185,000	185,000	185,000	

Sales (Direct)		EXPIRED TRIAL COPY						Left Handed Widgets	
Home									
		Volume (Units)							
Market	Sector	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508	Total
Business & Industry	Small BU's		100	250	2,000	5,000	100		7,450
	Chemical		500	1,000	1,500	1,500	1,000		5,500
Public Safety	Police		1,000	1,500	1,233	1,500	1,000		6,233
	Fire		450	200	1,000	1,500	800		3,950
	Ambulance		450	1,000	1,300	1,500	750		5,000
Utilities	Water		350	500	1,500	1,500	1,200		5,050
	Electricity		490	1,000	1,500	1,500	1,000		5,490
	Gas		230	1,111	2,000	1,500	1,000		5,841
Total Volume (Direct Sales)		0	3,570	6,561	12,033	15,500	6,850		44,514
		Unit Selling Price (£'s)							
Market	Sector	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508	
Business & Industry	Small BU's		380.00	380.00	380.00	380.00	380.00	380.00	
	Chemical		380.00	380.00	380.00	380.00	380.00	380.00	
Public Safety	Police		380.00	380.00	380.00	380.00	380.00	380.00	
	Fire		380.00	380.00	380.00	380.00	380.00	380.00	
	Ambulance		380.00	380.00	380.00	380.00	380.00	380.00	
Utilities	Water		380.00	380.00	380.00	380.00	380.00	380.00	
	Electricity		380.00	380.00	380.00	380.00	380.00	380.00	
	Gas		380.00	380.00	380.00	380.00	380.00	380.00	

Variable Costs (Direct)		EXPIRED TRIAL COPY						Left Handed Widgets	
Home									
		Err:508	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508	
Average Selling Price (£'s)		0.00	380.00	380.00	380.00	380.00	380.00	380.00	
% of Unit Price									
Distribution / Selling Costs	1.0%	0.00	3.80	3.80	3.80	3.80	3.80	3.80	
Warranty Costs	1.5%	0.00	5.70	5.70	5.70	5.70	5.70	5.70	
Freight / Duty / Local Costs	1.0%	0.00	3.80	3.80	3.80	3.80	3.80	3.80	
Other Variable Costs (£'s)									
Unit Manufacturing Cost (£'s)		Err:508	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508	
Cost of Sales per Unit (£'s)		Err:508	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508	
Unit Contribution (£'s)		Err:508	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508	
%		0.00%	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508	

Sales Summary (Direct)		EXPIRED TRIAL COPY						Left Handed Widgets	
£'s									
		Revenue							
Market	Sector	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508	Total
Business & Industry	Small BU's	0	38,000	95,000	760,000	1,900,000	38,000		2,831,000
	Chemical	0	190,000	380,000	570,000	570,000	380,000		2,090,000
Public Safety	Police	0	380,000	570,000	468,540	570,000	380,000		2,368,540
	Fire	0	171,000	76,000	380,000	570,000	304,000		1,501,000
	Ambulance	0	171,000	380,000	494,000	570,000	285,000		1,900,000
Utilities	Water	0	133,000	190,000	570,000	570,000	456,000		1,919,000
	Electricity	0	186,200	380,000	570,000	570,000	380,000		2,086,200
	Gas	0	87,400	422,180	760,000	570,000	380,000		2,219,580
Total		0	1,356,600	2,493,180	4,572,540	5,890,000	2,603,000		16,915,320
Manufacturing Costs		Err:508	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508
Distribution & Warranty Costs		0	47,481	87,261	160,039	206,150	91,105		592,036
Total Variable Costs		Err:508	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508
Contribution		0	1,309,119	2,405,919	4,412,501	5,683,850	2,511,895		16,323,284
%		0.00%	96.50%	96.50%	96.50%	96.50%	96.50%		96.50%

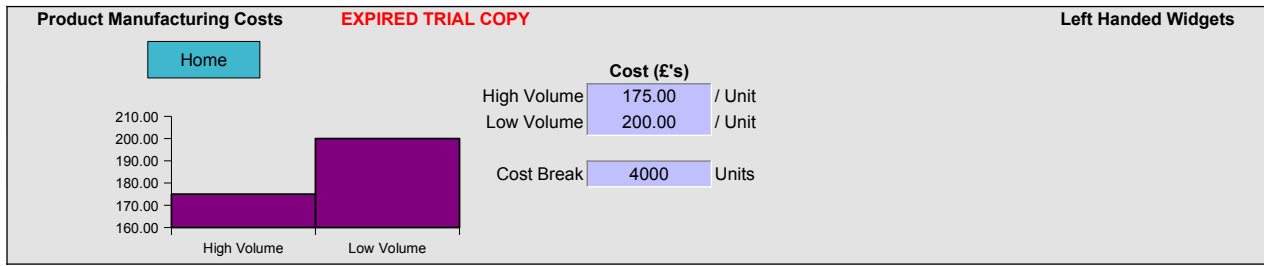
Sales (OEM / Dealer)		EXPIRED TRIAL COPY						Left Handed Widgets	
		Home							
		Volume (Units)							
Market	Sector	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508	Total
Business & Industry	Small BU's		1,500	2,000	4,000	1,000	800		9,300
	Chemical		100	100	300	500	400		1,400
Public Safety	Police		450	1,500	1,000	100	10		3,060
	Fire		1,500	2,000	4,000	999	3,000		11,499
Utilities	Ambulance		250	1,000	4,000	150	150		5,550
	Water		150	1,500	4,000	250	350		6,250
	Electricity		200	500	1,000	250	250		2,200
	Gas		200	1,500	2,000	135	100		3,935
Total OEM / Dealer Volume		0	4,350	10,100	20,300	3,384	5,060		43,194
		Unit Selling Price (£'s)							
Market	Sector	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508	
Business & Industry	Small BU's		250.00	250.00	250.00	225.00	225.00		
	Chemical		250.00	250.00	250.00	225.00	225.00		
Public Safety	Police		250.00	250.00	250.00	225.00	225.00		
	Fire		250.00	250.00	250.00	225.00	225.00		
Utilities	Ambulance		250.00	250.00	250.00	225.00	225.00		
	Water		250.00	295.00	295.00	295.00	295.00		
	Electricity		250.00	295.00	295.00	295.00	295.00		
	Gas		250.00	295.00	295.00	295.00	295.00		

Variable Costs (OEM / Dealer)		EXPIRED TRIAL COPY						Left Handed Widgets	
		Home							
		Err:508	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508	
Average Selling Price (£'s)		0.00	250.00	265.59	265.52	238.14	234.68		
% of Unit Price									
Distribution / Selling Costs	1.0%	0.00	2.50	2.66	2.66	2.38	2.35		
Warranty Costs	1.0%	0.00	2.50	2.66	2.66	2.38	2.35		
Freight / Duty / Local Costs	1.0%	0.00	2.50	2.66	2.66	2.38	2.35		
Other Variable Costs (£'s)		2.00	2.00	2.00	2.00	2.00	2.00		
Unit Manufacturing Cost (£'s)		Err:508	Err:508	Err:508	Err:508	Err:508	Err:508		
Cost of Sales per Unit (£'s)		Err:508	Err:508	Err:508	Err:508	Err:508	Err:508		
Unit Contribution (£'s)		Err:508	Err:508	Err:508	Err:508	Err:508	Err:508		
%		0.00%	Err:508	Err:508	Err:508	Err:508	Err:508		

Sales Summary (OEM / Dealer)		EXPIRED TRIAL COPY						Left Handed Widgets	
£'s									
		Revenue							
Market	Sector	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508	Total
Business & Industry	Small BU's	0	375,000	500,000	1,000,000	225,000	180,000		2,280,000
	Chemical	0	25,000	25,000	75,000	112,500	90,000		327,500
Public Safety	Police	0	112,500	375,000	250,000	22,500	2,250		762,250
	Fire	0	375,000	500,000	1,000,000	224,775	675,000		2,774,775
Utilities	Ambulance	0	62,500	250,000	1,000,000	33,750	33,750		1,380,000
	Water	0	37,500	442,500	1,180,000	73,750	103,250		1,837,000
	Electricity	0	50,000	147,500	295,000	73,750	73,750		640,000
	Gas	0	50,000	442,500	590,000	39,825	29,500		1,151,825
Total		0	1,087,500	2,682,500	5,390,000	805,850	1,187,500		11,153,350
Manufacturing Costs		Err:508	Err:508	Err:508	Err:508	Err:508	Err:508		Err:508
Distribution & Warranty Costs		0	32,625	80,475	161,700	24,176	35,625		334,601
Total Variable Costs		Err:508	Err:508	Err:508	Err:508	Err:508	Err:508		Err:508
Contribution		0	1,054,875	2,602,025	5,228,300	781,675	1,151,875		10,818,750
%		0.00%	97.00%	97.00%	97.00%	97.00%	97.00%		97.00%

Fixed Costs (Direct Sales)		EXPIRED TRIAL COPY						Left Handed Widgets
£'s								
Home								
Marketing Communications		Err:508	Err:508	Err:508	Err:508	Err:508	Err:508	Total
Fixed Salaries		80,000	80,000	80,000	80,000	80,000	80,000	480,000
Brochures / Technical Leaflets								0
Graphic Designer		15,000	15,000	15,000				45,000
Gifts and Incentives								0
Media Advertising		5,000						5,000
Set up Costs								0
Other								
Total		100,000	95,000	95,000	80,000	80,000	80,000	530,000
Headcount		2	2	2	2	2	2	
Sales								
Fixed Salaries		35,000	35,000	35,000	35,000	35,000	35,000	210,000
Other Fixed Sales Costs								0
Start up Costs								0
Other								
Total		35,000	35,000	35,000	35,000	35,000	35,000	210,000
Headcount		1	1	1	1	1	1	
After-sales								
Fixed Salaries		35,000	35,000	35,000	35,000	35,000	35,000	210,000
Installation								0
Training								0
Other								
Total		35,000	35,000	35,000	35,000	35,000	35,000	210,000
Headcount		1	1	1	1	1	1	
Indirect Costs								
Fixed Salaries		35,000	35,000	35,000	35,000	35,000	35,000	210,000
Floor Space								0
Utilities								0
Other								
Total		35,000	35,000	35,000	35,000	35,000	35,000	210,000
Headcount		1	1	1	1	1	1	
Total Headcount (Direct Sales)		5	5	5	5	5	5	
Total Fixed Salaries (Direct Sales)		115,000	115,000	115,000	115,000	115,000	115,000	690,000
Total Fixed Costs (Direct Sales)		205,000	200,000	200,000	185,000	185,000	185,000	1,160,000

Fixed Costs (OEM / Dealer Sales)		EXPIRED TRIAL COPY						Left Handed Widgets
£'s								
		Home						
Marketing Communications		Err:508	Err:508	Err:508	Err:508	Err:508	Err:508	Total
Fixed Salaries		35,000	35,000	35,000	35,000	35,000	35,000	210,000
Brochures / Technical Leaflets								0
Graphic Designer								0
Gifts and Incentives								0
Media Advertising								0
Set up Costs								0
Other								0
Total		35,000	35,000	35,000	35,000	35,000	35,000	210,000
Headcount		1	1	1	1	1	1	
Sales								
Fixed Salaries		35,000	35,000	35,000	35,000	35,000	35,000	210,000
Other Fixed Sales Costs								0
Start up Costs								0
Other								0
Total		35,000	35,000	35,000	35,000	35,000	35,000	210,000
Headcount		1	1	1	1	1	1	
Aftersales								
Fixed Salaries		35,000	35,000	35,000	35,000	35,000	35,000	210,000
Installation								0
Training								0
Other								0
Total		35,000	35,000	35,000	35,000	35,000	35,000	210,000
Headcount		1	1	1	1	1	1	
Indirect Costs								
Fixed Salaries		35,000	35,000	35,000	35,000	35,000	35,000	210,000
Floor Space								0
Utilities								0
Other								0
Total		35,000	35,000	35,000	35,000	35,000	35,000	210,000
Headcount		1	1	1	1	1	1	
Total Headcount (OEM / Dealer Sales)		4	4	4	4	4	4	
Total Fixed Salaries (OEM / Dealer Sales)		70,000	70,000	70,000	70,000	70,000	70,000	420,000
Total Fixed Costs (OEM / Dealer Sales)		140,000	140,000	140,000	140,000	140,000	140,000	840,000



Product Development Costs EXPIRED TRIAL COPY Left Handed Widgets

£'s Home

Development Costs	Err:508	Err:508	Err:508	Err:508	Err:508	Err:508	Total
Feasibility Study	5,000						5,000
Development	800,000	90,000	35,000	35,000	35,000	35,000	1,030,000
Statutory Approvals	5,000	3,000					8,000
Materials	1,500	1,000					2,500
Consultants	5,000	5,000		1,500			11,500
Production Start Up	10,000						10,000
Development Costs (b/f)	25,000						25,000
Total	851,500	99,000	35,000	36,500	35,000	35,000	1,092,000
Capital Costs							
Plant and Machinery	15,000						15,000
Jigs and Fixtures	15,000						15,000
Test Equipment	10,000						10,000
							0
							0
							0
							0
Total	40,000	0	0	0	0	0	40,000