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Transactional Matter Files

Schedule 2.3(a)

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Schedule 2.3(a)

Development and Operating Costs

Salary	\$115,000
Contractors	\$69,750
Payroll taxes	\$11,450
TN State taxes	\$700
Outsourced programming (LBMC)	\$43,698
Interest on loan for programming	\$4,480
Computers, software	\$7,326
Travel	\$4853
Rent	\$3883
Marketing efforts	\$2304
Tax services	\$3734
Office supplies	\$702
Entertainment	\$312
Man hours at market rate	\$1,300,000
	(Approx. 10,000 hours at \$130/hr)

** Note: Reimbursement capped at \$300,000 pursuant to the Asset Purchase Agreement