EXHIBIT B
SMG STAGEHAND PAYROLL ADMINISTRATIVE MARKUP

Assumed Annual Stagehand Payroll	$ 3,500,000	

Statutory Payroll Taxes & Other	AMOUNT	% TOTAL PAYROLL
FICA - SS Portion	217,000	6.200%
FICA - Medicare/OASDI	50,750	1.450%
SUI (SUTA)	115,150	3.290%
FUI (FUTA)	23,800	0.680%
Workers Compensation	175,000	5.000%
Total Markup for Statutory Payroll Taxes & Other	581,700	16.620%
Total Mark-up for All Other Payroll Related Costs		
Stagehand Pension and HW Benefits & House Head 401(k)	609,322	17.4%
Administrative Salaries and Related Expense	222,539	6.4%
Other General & Administrative Expense	87,320	2.5%
Profit	105,000	3.0%
Total % Markup for All Other Costs	$ 1,024,181	29.3%
Total Administrative Cost	$ 1,605,881	45.9%

ASSUMPTIONS:

Stagehand Pension & HW Benefits	AMOUNT	% TOTAL PAYROLL
IATSE Membership Pension & HW	$ 410,000	11.7%
House Head Benefits	181,322	5.2%
401k-House Heads	18,000	0.5%
Total Stagehand Pension & HW Benefits	$ 609,322	17.4%

Administrative Salaries & Related Expense	Salary	Benefits & Related	AMOUNT	% TOTAL PAYROLL
Production Manager	66,625	30,831	97,456	
Production Assistant	46,125	13,854	59,979	
Production Operations	51,250	13,854	65,104	
Total Administrative Salaries & Related Expense			$ 222,539	6.4%

General & Administrative Expense			AMOUNT	% TOTAL PAYROLL
Time & Attendance	$ 350.00	5	$ 21,000	0.6%
Processing Fees			29,250	0.8%
Insurance			9,000	0.3%
Audit			5,000	0.1%
Letter of Credit Fee			5,000	0.1%
Bonding	300,000		8,000	0.2%
W-2 Reporting	$ 2.80	750	2,100	0.1%
Other Reports and Expense			2,000	0.1%
Shipping & Handling			1,820	0.1%
Office Supplies			1,500	0.0%
Telephone/Fax			1,000	0.0%
Unemployment Processing			600	0.0%
New Hire Reporting	$ 2.00	250	500	0.0%
Computer/Microsoft			300	0.0%
Badges			250	0.0%
Total General & Administrative Expense			$ 87,320	2.5%