

**EXHIBIT B**  
**SMG STAGEHAND PAYROLL ADMINISTRATIVE MARKUP**

Assumed Annual Stagehand Payroll \$ 3,500,000

<b>Statutory Payroll Taxes &amp; Other</b>	<b>AMOUNT</b>	<b>% TOTAL PAYROLL</b>
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%
<b>Total Markup for Statutory Payroll Taxes &amp; Other</b>	<b>581,700</b>	<b>16.620%</b>
<b>Total Mark-up for All Other Payroll Related Costs</b>		
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%
<b>Total % Markup for All Other Costs</b>	<b>\$ 1,024,181</b>	<b>29.3%</b>
<b>Total Administrative Cost</b>	<b>\$ 1,605,881</b>	<b>45.9%</b>

**ASSUMPTIONS:**

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

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

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