

1 Q. Please provide in table format, a year- by-year summary of severance costs
2 paid out between 1992 and 2002.

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5 A. Prior to 1998 and the implementation of the JD Edwards system, employee
6 data is not readily available. Severance costs for 1998 to 2002 are as
7 follows:

Fiscal Year	Total Severance Pay
1998	\$131,827.23
1999	\$34,579.86
2000	\$255,758.06
2001	\$418,046.73
2002	\$1,465,395.82
Total	\$2,305,607.70