EXHIBIT "A"

TAXING AND REGULATORY AUTHORITIES

Sales Taxes:

STATE:	FREQUENCY OF PAYMENT:
ARIZONA	ANNUALLY
CALIFORNIA	QUARTERLY
COLORADO	QUARTERLY
CONNECTICUT	ANNUALLY
FLORIDA	MONTHLY
GEORGIA	ANNUALLY
IDAHO	QUARTERLY
ILLINOIS	QUARTERLY
KANSAS	ANNUALLY
KENTUCKY	SEMI-ANNUALLY
LOUISIANA	QUARTERLY
MAINE	ANNUALLY
MARYLAND	QUARTERLY
MASSACHUSETTS	QUARTERLY
MICHIGAN	ANNUALLY
MINNESOTA	ANNUALLY
MISSOURI	ANNUALLY
NEW JERSEY	QUARTERLY
NEW MEXICO	MONTHLY
NEW YORK	ANNUALLY
OHIO	SEMI-ANNUALLY
PENNSYLVANIA	SEMI-ANNUALLY
RHODE ISLAND	QUARTERLY
TENNESSEE	QUARTERLY
TEXAS	MONTHLY
UTAH	QUARTERLY
VIRGINIA	QUARTERLY
WASHINGTON	QUARTERLY
WISCONSIN	ANNUALLY