

## CONFIDENTIAL BUSINESS OFFERING

### ESTABLISHED MULTI-CLINIC SPEECH THERAPY PRACTICE

Los Angeles, CA and out of state

#### Description of business

Established in 2018, the practice has expanded its reach with established locations in Los Angeles. The second location is in a major city out of state and will be revealed after discussion with potential buyer to insure confidentiality. This strategic growth has positioned the team as a trusted national leader in therapeutic services. The team offers cutting-edge, research-based care that transforms lives.

As a leading provider of speech-language, myofunctional, feeding, and occupational therapy services, the team offers cutting-edge, research-based care that transforms lives.

The practice is in a high-income area of Los Angeles, conveniently situated just off a major highway in a major metropolitan area, ensuring easy access for clients. Its location is surrounded by vibrant streets, a variety of restaurants, cozy coffee shops, and bustling markets, making it highly visible and seamlessly integrated into the communities it serves. This prime setting not only enhances accessibility but also fosters a welcoming environment for clients and their families.

#### Products & Services:

The practice provides a comprehensive range of therapeutic services, including: speech therapy, language, feeding and occupational therapy.

#### Employee/personnel/payroll:

The owner/director takes the hiring process very seriously, and can be slightly lengthy at times. This ensures that each candidate is the right fit for the company's culture and values.

The owner/director has reduced hours significantly with direct therapy. The majority of revenue is derived from the staff.

The manager has been with the practice of over 6 years and manages the majority of work flow.

Current staff consists of:

Office manager- 1 FT

Office administrator – 1 PT

Speech Language Pathologist- 2 FT and 3 PT

Occupational therapist – 1 FT

All information contained within this document and in all other materials was furnished by either the buyer or seller of the business. Purchasing a business involves risk and all parties are advised to seek legal and financial advice. Pacific Reliance has not and will not verify the accuracy or completeness of this information.

## CONFIDENTIAL BUSINESS OFFERING

### Ownership information

The owner brings over two decades of experience in speech-language pathology.

Ownership structure is an S-Corporation.

Owner is planning to become a consultant, but is willing to continue and assist new owner in expanding the practice, to ensure an easy transition, for employees and clients.

### Clients

The practice serves clients at the LA and an out of state location with majority of revenue derived from LA.

The second location has a therapist with room for expansion.

The Los Angeles office currently administers approximately 343 speech therapy and 77 occupational therapy sessions per month.

The second location serves approximately 123 clients per month.

The clinic is currently experiencing a high volume of new client inquiries, including several long-term cases awaiting diagnosis. However, the current shortage of therapists limits the clinic's capacity to accommodate all potential clients. Expanding the team would enable the clinic to meet the growing demand and significantly enhance its service delivery.

### Collections and Revenue

The clinic operates on a cash-pay model, offering transparent pricing and personalized care.

Additional revenue can be obtained if buyer acquires insurance including Medicare, Blue Cross/Blue Shield and others.

#### Revenues

|      | Income      | EBITDA    |
|------|-------------|-----------|
| 2024 | \$1,183,629 | \$318,699 |
| 2023 | \$1,307,668 | \$361,812 |

The drop in revenue was due to a therapist leaving the company, and owner reducing direct treatment hours.

The owner is considering moving to a smaller facility, which would decrease the monthly rent by \$9,800 a month and **thereby increasing yearly profits to \$117,600.**

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## CONFIDENTIAL BUSINESS OFFERING

**\*\*\*BUYER TO CONFIRM ALL NUMBERS AND ADVISED TO HIRE CPA TO REVIEW ALL FINANCIALS. INFORMATION TAKEN FROM SELLER PROVIDED TAX RETURNS AND DOCUMENTS. PACIFIC RELIANCE DOES NOT WARRANTY THE INFORMATION PROVIDED, BUT MERELY SHARES INFORMATION RECEIVED FROM SELLER.**

### Equipment & Software

The clinic employs an EMR for efficient electronic document management and utilizes a separate company for comprehensive payroll and employee benefits administration.

### Marketing:

The clinic's growth is primarily driven through word-of-mouth referrals, facilitated by introductions from leading healthcare providers and positive client recommendations.

### Facilities and hours of operation

Office hours are as follows:

Monday –Friday 8:30am-6pm.

The premises consists of 5 treatment rooms, gym, break room and copy room.

The clinic currently leases its premises at a monthly rate of \$13,500, with the lease agreement set to expire in 2026. Owner is currently in negotiations with landlord to reduce rent.

The rent in location 2 is approximately \$3180 per month.

### Areas of opportunity:

The clinic is currently experiencing a shortage of therapists. Plans are in place to initiate a hiring process.

Also, the second location has room for expansion.

Additional revenue can be obtained if buyer adds insurance including Medicare, Blue Cross/Blue Shield and others to the payer mix. New owner can also increase revenues by offering telehealth services across the state.

A cost saving strategy would be to move the practice to a smaller location which would save thousands a month.

This practice is ideal for a therapist looking for a practice or a strategic buyer looking to add more locations quickly.

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PACIFIC RELIANCE  
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[www.PacificRB.com](http://www.PacificRB.com)  
DRE# 02023864



## CONFIDENTIAL BUSINESS OFFERING

Under California law, you cannot operate a speech therapy practice as any type of corporation other than a California Professional Speech-Language Pathology Corporation. Consult a health specific attorney for more information.

For name of the practice, please complete a non-disclosure agreement and provide proof of funds.

Contact us at (949) 229-6064 or email us at [Info@pacificrb.com](mailto:Info@pacificrb.com).

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For calendar year 2024 or tax year beginning , 2024, ending ,

|   |   |   |
|---|---|---|
| <b>A</b> S election effective date<br>1/01/2019                     | <b>TYPE OR PRINT</b><br>[REDACTED]<br>LOS ANGELES, CA 90025 | <b>D</b> Employer identification number<br>[REDACTED]   |
| <b>B</b> Business activity code number (see instructions)<br>621340 |   | <b>E</b> Date incorporated<br>2/19/2019                 |
| <b>C</b> Check if Schedule M-3 attached <input type="checkbox"/>    |   | <b>F</b> Total assets (see instructions)<br>\$ 116,756. |

**G** Is the corporation electing to be an S corporation beginning with this tax year? See instructions. ☐ Yes ☒ No

**H** Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change  
(4) ☐ Amended return (5) ☐ S election termination

**I** Enter the number of shareholders who were shareholders during any part of the tax year: 1

**J** Check if corporation: (1) ☐ Aggregated activities for section 465 at-risk purposes (2) ☐ Grouped activities for section 469 passive activity purposes

**Caution:** Include **only** trade or business income and expenses on lines 1a through 22. See the instructions for more information.

|  |  |                                      |           |            |            |
|--|--|--------------------------------------|-----------|------------|------------|
| <b>INCOME</b>  | <b>1 a</b> Gross receipts or sales 1,183,629.  | <b>b</b> Less returns and allowances | Balance   | <b>1 c</b> | 1,183,629. |
|  | <b>2</b> Cost of goods sold (attach Form 1125-A)   |                                      |           | <b>2</b>   |            |
|  | <b>3</b> Gross profit. Subtract line 2 from line 1c.   |                                      |           | <b>3</b>   | 1,183,629. |
|  | <b>4</b> Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797).                              |                                      |           | <b>4</b>   |            |
|  | <b>5</b> Other income (loss) (see instrs — att statement)  |                                      |           | <b>5</b>   |            |
|  | <b>6</b> Total income (loss). Add lines 3 through 5.   |                                      |           | <b>6</b>   | 1,183,629. |
| <b>DEDUCTIONS SEE INSTRUCTIONS</b>                                       | <b>7</b> Compensation of officers (see instructions — attach Form 1125-E)                                  |                                      |           | <b>7</b>   | 200,000.   |
|  | <b>8</b> Salaries and wages (less employment credits)  |                                      |           | <b>8</b>   | 530,162.   |
|  | <b>9</b> Repairs and maintenance   |                                      |           | <b>9</b>   | 1,299.     |
|  | <b>10</b> Bad debts  |                                      |           | <b>10</b>  |            |
|  | <b>11</b> Rents  |                                      |           | <b>11</b>  | 189,925.   |
|  | <b>12</b> Taxes and licenses   | SEE STATEMENT 1                      |           | <b>12</b>  | 63,691.    |
|  | <b>13</b> Interest (see instructions)  |                                      |           | <b>13</b>  | 1,085.     |
|  | <b>14</b> Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562) |                                      |           | <b>14</b>  |            |
|  | <b>15</b> Depletion (do not deduct oil and gas depletion.)   |                                      |           | <b>15</b>  |            |
|  | <b>16</b> Advertising  |                                      |           | <b>16</b>  | 3,640.     |
|  | <b>17</b> Pension, profit-sharing, etc., plans   |                                      |           | <b>17</b>  | 16,087.    |
|  | <b>18</b> Employee benefit programs  |                                      |           | <b>18</b>  | 10,458.    |
|  | <b>19</b> Energy efficient commercial buildings deduction (attach Form 7205)                               |                                      |           | <b>19</b>  |            |
|  | <b>20</b> Other deductions (attach statement)  | SEE STATEMENT 2                      |           | <b>20</b>  | 112,702.   |
| <b>21</b> Total deductions. Add lines 7 through 20.                      |  |                                      | <b>21</b> | 1,129,049. |            |
| <b>22</b> Ordinary business income (loss). Subtract line 21 from line 6. |  |                                      | <b>22</b> | 54,580.    |            |

|  |   |             |             |                              |
|--|---|-------------|-------------|------------------------------|
| <b>TAX AND PAYMENTS</b>  | <b>23 a</b> Excess net passive income or LIFO recapture tax (see instructions)                                  | <b>23 a</b> | <b>23 c</b> | Addbacks: 271,752            |
|  | <b>b</b> Tax from Schedule D (Form 1120-S)  | <b>23 b</b> |             |                              |
|  | <b>c</b> Add lines 23a and 23b (see instructions for additional taxes)  |             |             |                              |
|  | <b>24 a</b> Current year's estimated tax payments and preceding year's overpayment credited to the current year | <b>24 a</b> | <b>24 z</b> | Addbacks statement 1 \$51287 |
|  | <b>b</b> Tax deposited with Form 7004   | <b>24 b</b> |             | Total add backs: \$323,039   |
|  | <b>c</b> Credit for federal tax paid on fuels (attach Form 4136)  | <b>24 c</b> |             |                              |
|  | <b>d</b> Elective payment election amount from Form 3800  | <b>24 d</b> |             |                              |
|  | <b>z</b> Add lines 24a through 24d.   |             |             |                              |
|  | <b>25</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>     |             | <b>25</b>   |                              |
|  | <b>26</b> Amount owed. If line 24z is smaller than the total of lines 23c and 25, enter amount owed.            |             | <b>26</b>   | 0.                           |
| <b>27</b> Overpayment. If line 24z is larger than the total of lines 23c and 25, enter amount overpaid |   | <b>27</b>   |             |                              |
| <b>28</b> Enter amount from line 27: <b>Credited to 2025 estimated tax</b> <b>Refunded</b>             |   | <b>28</b>   |             |                              |

**Sign Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer \_\_\_\_\_ Date \_\_\_\_\_ Title **PRESIDENT**

Print/Type preparer's name \_\_\_\_\_ Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_ Check ☐ if self-employed PTIN \_\_\_\_\_

**Paid Preparer Use Only**

Firm's name \_\_\_\_\_ Firm's EIN \_\_\_\_\_ Firm's address \_\_\_\_\_ Phone no. \_\_\_\_\_

May the IRS discuss this return with the preparer shown below? See instructions. ☒ Yes ☐ No

CLIENT 1326

**STATEMENT 1**  
**FORM 1120S, LINE 12**  
**TAXES AND LICENSES**

|   |    |                |
|---|----|----------------|
| BUSINESS LICENSE/CITY OF LOS ANGELES..... | \$ | 11,264.        |
| FILING FEE/SEC. OF STATE.....             |    | 30.            |
| LICENSES AND PERMITS.....                 |    | 654.           |
| MISCELLANEOUS.....                        |    | 9.             |
| PAYROLL TAXES.....                        |    | 51,030.        |
| STATE TAX.....                            |    | 704.           |
| TOTAL                                     | \$ | <u>63,691.</u> |

**STATEMENT 2**  
**FORM 1120S, LINE 20**  
**OTHER DEDUCTIONS**

|                                   |    |                 |
|-----------------------------------|----|-----------------|
| AUTO AND TRUCK EXPENSE.....       | \$ | 2,731.          |
| AUTO LEASE.....                   |    | 10,539.         |
| BANK CHARGES.....                 |    | 3.              |
| COMPUTER EXPENSE.....             |    | 5,206.          |
| DUES AND SUBSCRIPTIONS.....       |    | 3,548.          |
| EDUCATION & SEMINARS.....         |    | 1,104.          |
| GIFTS..... Add back               |    | 3,488.          |
| INSURANCE.....                    |    | 8,279.          |
| LEGAL AND PROFESSIONAL.....       |    | 10,844.         |
| LOCAL TRANSPORTATION.....         |    | 2,809.          |
| MEALS.....                        |    | 8,285.          |
| OFFICE EXPENSE.....               |    | 5,929.          |
| PARKING AND TOLLS.....            |    | 6,010.          |
| PATIENT REFUNDS.....              |    | 2,401.          |
| PAYROLL PROCESSING FEES.....      |    | 3,317.          |
| POSTAGE.....                      |    | 149.            |
| PRACTICE MANAGEMENT SOFTWARE..... |    | 2,681.          |
| RECRUITING EXPENSE.....           |    | 2,294.          |
| STORAGE EXPENSE..... Not needed   |    | 852.            |
| SUPPLIES.....                     |    | 4,727.          |
| TELEPHONE.....                    |    | 7,479.          |
| TRAVEL.....                       |    | 16,573.         |
| UTILITIES.....                    |    | 3,454.          |
| TOTAL                             | \$ | <u>112,702.</u> |

add backs 46,947

**STATEMENT 3**  
**FORM 1120S, SCHEDULE K, LINE 12A**  
**CASH CHARITABLE CONTRIBUTIONS**

|  |    |               |
|--|----|---------------|
| CASH CONTRIBUTIONS - 60% LIMITATION..... | \$ | 2,175.        |
| TOTAL                                    | \$ | <u>2,175.</u> |

For calendar year 2023 or tax year beginning , 2023, ending ,

|   |                              |   |   |
|---|------------------------------|---|---|
| <b>A</b> S election effective date<br>1/01/2019                     | <b>TYPE<br/>OR<br/>PRINT</b> | <b>D</b> Employer identification number |   |
| <b>B</b> Business activity code number (see instructions)<br>621340 |                              |   | <b>E</b> Date incorporated<br>2/19/2019                 |
| <b>C</b> Check if Schedule M-3 attached <input type="checkbox"/>    |                              |   | <b>F</b> Total assets (see instructions)<br>\$ 202,232. |

**G** Is the corporation electing to be an S corporation beginning with this tax year? See instructions. ☐ Yes ☒ No

**H** Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change  
(4) ☐ Amended return (5) ☐ S election termination

**I** Enter the number of shareholders who were shareholders during any part of the tax year: 1

**J** Check if corporation: (1) ☐ Aggregated activities for section 465 at-risk purposes (2) ☐ Grouped activities for section 469 passive activity purposes

**Caution:** Include **only** trade or business income and expenses on lines 1a through 22. See the instructions for more information.

|   |     |  |                 |   |                             |  |         |     |            |
|---|-----|--|-----------------|---|-----------------------------|--|---------|-----|------------|
| I<br>N<br>C<br>O<br>M<br>E  | 1 a | Gross receipts or sales  | 1,307,668.      | b | Less returns and allowances |  | Balance | 1 c | 1,307,668. |
|   | 2   | Cost of goods sold (attach Form 1125-A)  |                 |   |                             |  |         | 2   |            |
|   | 3   | Gross profit. Subtract line 2 from line 1c   |                 |   |                             |  |         | 3   | 1,307,668. |
|   | 4   | Net gain (loss) from Form 4797, line 17 (attach Form 4797)                                       |                 |   |                             |  |         | 4   |            |
|   | 5   | Other income (loss) (see instrs — att statement)   |                 |   |                             |  |         | 5   |            |
|   | 6   | Total income (loss). Add lines 3 through 5   |                 |   |                             |  |         | 6   | 1,307,668. |
| D<br>E<br>D<br>U<br>C<br>T<br>I<br>O<br>N<br>S<br><br>S<br>E<br>E<br><br>I<br>N<br>S<br>T<br>R<br>U<br>C<br>T<br>I<br>O<br>N<br>S | 7   | Compensation of officers (see instructions — attach Form 1125-E)                                 |                 |   |                             |  |         | 7   | 200,000.   |
|   | 8   | Salaries and wages (less employment credits)   |                 |   |                             |  |         | 8   | 571,126.   |
|   | 9   | Repairs and maintenance  |                 |   |                             |  |         | 9   | 4,459.     |
|   | 10  | Bad debts  |                 |   |                             |  |         | 10  |            |
|   | 11  | Rents  |                 |   |                             |  |         | 11  | 176,031.   |
|   | 12  | Taxes and licenses   | SEE STATEMENT 1 |   |                             |  |         | 12  | 71,946.    |
|   | 13  | Interest (see instructions)  |                 |   |                             |  |         | 13  | 1,596.     |
|   | 14  | Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562) |                 |   |                             |  |         | 14  |            |
|   | 15  | Depletion (Do not deduct oil and gas depletion.)   |                 |   |                             |  |         | 15  |            |
|   | 16  | Advertising  |                 |   |                             |  |         | 16  | 1,122.     |
|   | 17  | Pension, profit-sharing, etc., plans   |                 |   |                             |  |         | 17  | 21,219.    |
|   | 18  | Employee benefit programs  |                 |   |                             |  |         | 18  | 6,566.     |
|   | 19  | Energy efficient commercial buildings deduction (attach Form 7205)                               |                 |   |                             |  |         | 19  |            |
|   | 20  | Other deductions (attach statement)  | SEE STATEMENT 2 |   |                             |  |         | 20  | 175,917.   |
|   | 21  | Total deductions. Add lines 7 through 20   |                 |   |                             |  |         | 21  | 1,229,982. |
|   | 22  | Ordinary business income (loss). Subtract line 21 from line 6                                    |                 |   |                             |  |         | 22  | 77,686.    |

|  |     |  |     |  |     |                 |    |
|--|-----|--|-----|--|-----|-----------------|----|
| T<br>A<br>X<br><br>A<br>N<br>D<br><br>P<br>A<br>Y<br>M<br>E<br>N<br>T<br>S | 23a | Excess net passive income or LIFO recapture tax (see instructions).....                                  | 23a |  | 23c | AB p1 \$300501  |    |
|  | b   | Tax from Schedule D (Form 1120-S).....   | 23b |  |     | AB statement 1- |    |
|  | c   | Add lines 23a and 23b (see instructions for additional taxes).....                                       |     |  |     | Total: \$382339 |    |
|  | 24a | Current year's estimated tax payments and preceding year's overpayment credited to the current year..... | 24a |  |     |                 |    |
|  | b   | Tax deposited with Form 7004.....  | 24b |  |     |                 |    |
|  | c   | Credit for federal tax paid on fuels (attach Form 4136).....   | 24c |  |     |                 |    |
|  | d   | Elective payment election amount from Form 3800.....   | 24d |  |     |                 |    |
|  | z   | Add lines 24a through 24d.....   |     |  |     | 24z             |    |
|  | 25  | Estimated tax penalty (see instructions). Check if Form 2220 is attached.....                            |     |  |     | 25              |    |
|  | 26  | Amount owed. If line 24z is smaller than the total of lines 23c and 25, enter amount owed.....           |     |  |     | 26              | 0. |
|  | 27  | Overpayment. If line 24z is larger than the total of lines 23c and 25, enter amount overpaid.....        |     |  |     | 27              |    |
|  | 28  | Enter amount from line 27: <b>Credited to 2024 estimated tax</b> <b>Refunded</b> ..                      |     |  |     | 28              |    |

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

**Sign Here**

Signature of officer \_\_\_\_\_ Date \_\_\_\_\_ Title **PRESIDENT**

Print/Type preparer's name \_\_\_\_\_ Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_ Check ☐ if self-employed PTIN \_\_\_\_\_

**Paid Preparer Use Only**

Firm's name \_\_\_\_\_ Firm's address \_\_\_\_\_ Phone no \_\_\_\_\_

2023

## FEDERAL STATEMENTS

PAGE 1

CLIENT 1326

**STATEMENT 1**  
**FORM 1120S, LINE 12**  
**TAXES AND LICENSES**

|   |    |                |
|---|----|----------------|
| BUSINESS LICENSE/CITY OF LOS ANGELES..... | \$ | 5,512.         |
| FILING FEE/SEC. OF STATE.....             |    | 25.            |
| LICENSES AND PERMITS.....                 |    | 669.           |
| MISCELLANEOUS.....                        |    | 660.           |
| PAYROLL TAXES.....                        |    | 60,900.        |
| STATE TAX.....                            |    | 4,180.         |
| TOTAL                                     | \$ | <u>71,946.</u> |

**STATEMENT 2**  
**FORM 1120S, LINE 20**  
**OTHER DEDUCTIONS**

|                                   |    |                 |
|-----------------------------------|----|-----------------|
| AUTO AND TRUCK EXPENSE.....       | \$ | 1,361.          |
| AUTO LEASE.....                   |    | 10,539.         |
| COMPUTER SOFTWARE.....            |    | 4,592.          |
| DELIVERY AND FREIGHT.....         |    | 431.            |
| DUES AND SUBSCRIPTIONS.....       |    | 3,269.          |
| EDUCATION & SEMINARS.....         |    | 1,206.          |
| GIFTS.....                        |    | 2,554.          |
| INSURANCE.....                    |    | 8,907.          |
| JOB SUPPLIES.....                 |    | 1,959.          |
| LEGAL AND PROFESSIONAL.....       |    | 26,780.         |
| LOCAL TRANSPORTATION.....         |    | 5,527.          |
| MEALS.....                        |    | 9,413.          |
| OFFICE EXPENSE.....               |    | 22,660.         |
| PARKING AND TOLLS.....            |    | 9,233.          |
| PRACTICE MANAGEMENT SOFTWARE..... |    | 2,664.          |
| RECRUITING EXPENSE.....           |    | 6,844.          |
| STORAGE EXPENSE.....              |    | 1,024.          |
| SUPPLIES.....                     |    | 19,718.         |
| TELEPHONE.....                    |    | 5,287.          |
| TRAVEL.....                       |    | 28,211.         |
| UTILITIES.....                    |    | 3,738.          |
| TOTAL                             | \$ | <u>175,917.</u> |

DO NOT MAIL

Add backs: 81838

**STATEMENT 3**  
**FORM 1120S, SCHEDULE K, LINE 12A**  
**CHARITABLE CONTRIBUTIONS**

|  |    |               |
|--|----|---------------|
| CASH CONTRIBUTIONS - 60% LIMITATION..... | \$ | 3,290.        |
| TOTAL                                    | \$ | <u>3,290.</u> |

**STATEMENT 4**  
**FORM 1120S, SCHEDULE K, LINE 17D**  
**OTHER ITEMS AND AMOUNTS**

|   |    |            |
|---|----|------------|
| GROSS RECEIPTS FOR SECTION 448(C).....                        | \$ | 1,313,164. |
| AGGREGATE BUSINESS ACTIVITY GROSS INCOME FOR SEC. 461(L)..... | \$ | 1,307,668. |