

**Table 3:** Simplified Illustration of Shareholder Proceeds *(USD in Millions)*

	Sale to ESOP w/1042	Sale to Non-ESOP Third Party
Sale Proceeds (Purchase Price)	<b>\$30</b>	\$30
(-) Tax Basis	-	-
Capital Gains	\$30	\$30
(-) Tax on Proceeds @ 23.8%	-	\$7
(-) 1042 Commitment (10%)	\$3	-
<b>Net to Shareholder</b>	<b>\$27</b>	<b>\$23</b>