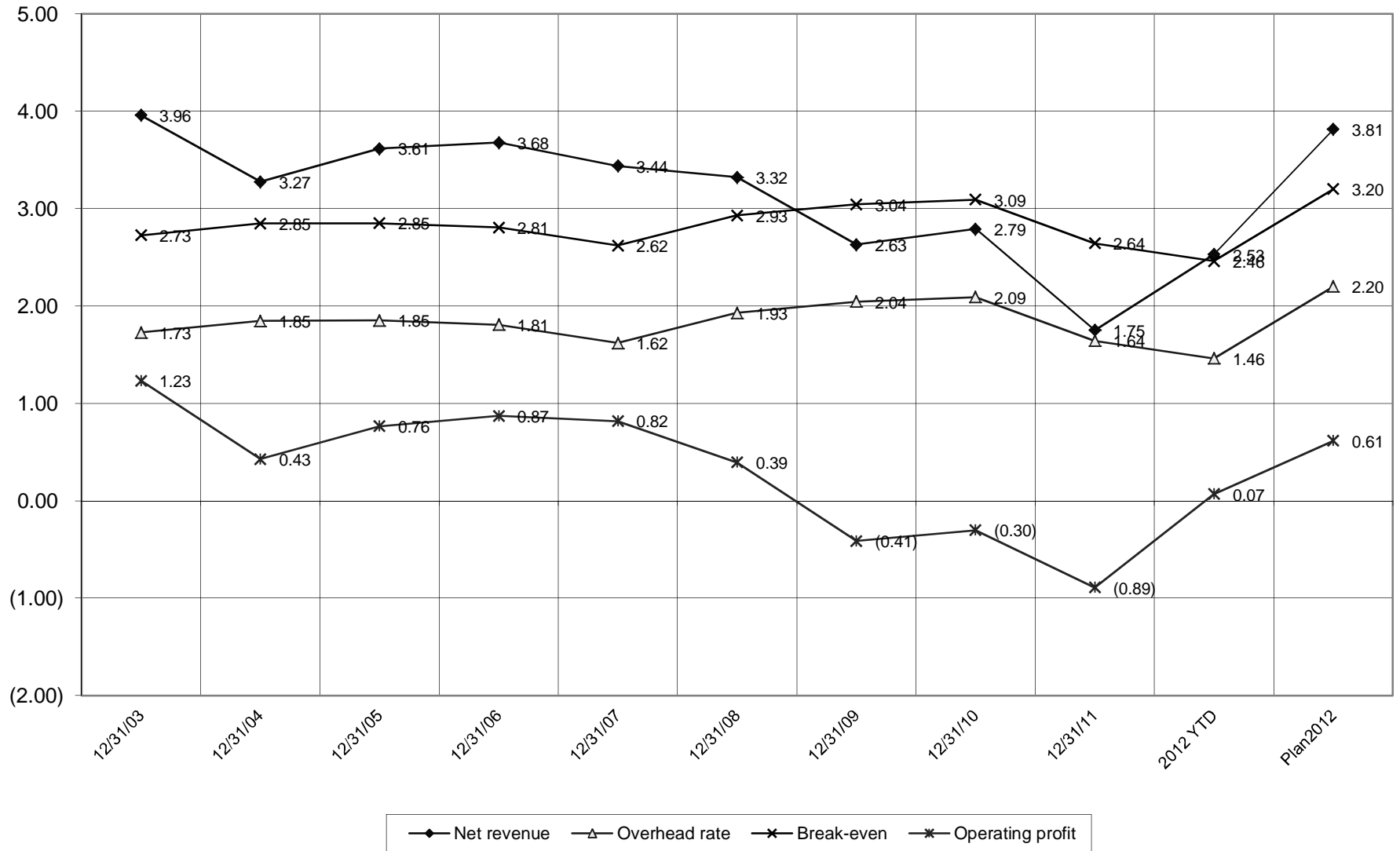


*CAPP * Computer Aided Profit Plan
For Design Firm Financial Control
Executive Summary Analysis of Operations*

Multiples of Direct Labor



Tab-10 Multiple of Direct Labor