

Estimated Legal Fees - Line 3

	<u>Lower End of Range</u>	<u>Upper End of Range</u>
Issuer legal counsel	\$ 1,200,000	\$ 1,700,000
Structuring advisor legal counsel	250,000	350,000
Underwriters legal counsel	300,000	400,000
Commission legal advisor counsel (rough estimate)	100,000	200,000
Florida regulatory counsel ⁽¹⁾	50,000	50,000
	<u>\$ 1,900,000</u>	<u>\$ 2,700,000</u>

⁽¹⁾ E-mail estimate from counsel (\$75,000 - \$150,000) was received after testimony and exhibits were substantially complete.