

# **EXHIBIT 4D**

## Attachment A

**Fixed Costs**

Advertising Expense	Fixed
Auto Expense	Fixed
Bank Charges	Fixed
Cleaning and Housekeeping Costs	Fixed
COGS - Fixed	Fixed
Computer and Internet Expenses	Fixed
Contract Services	Fixed
Dues and Subscriptions	Fixed
Fees	Fixed
Franchise Fees - Fixed	Fixed
Insurance	Fixed
Interest Expense	Fixed
Lease Expense	Fixed
Licenses And Taxes	Fixed
*Maintenance	Fixed
Misc Expense	Fixed
Overhead	Fixed
Postage	Fixed
Professional Services	Fixed
Property Taxes	Fixed
Renovation Expense	Fixed
Rental Expense	Fixed
Retirement Expense	Fixed
Security Services	Fixed
Storage Expense	Fixed
Supplies	Fixed
Unemployment Tax	Fixed
Uniforms	Fixed
Utilities	Fixed

**Variable Costs**

Bad Debt Expense	Variable
COGS - Variable	Variable
Commissions	Variable
Consumable Goods	Variable
Contract Labor	Variable
Credit Card Fees	Variable
Discounts & Rebates	Variable
Donations / Contributions	Variable
Drug Testing	Variable
Franchise Fees - Variable	Variable
Freight	Variable
Fuel Expense	Variable
Inventory Adjustment	Variable
*Repairs (excluding Maintenance)	Variable
Sales/Lodging Tax	Variable
Training & Education	Variable
Travel & Entertainment	Variable

Note: Payroll expenses (including Salaries and Wages, Employee Benefits, Overtime Wages, and, where applicable, 401K Payments, but excluding Owner/Officer Compensation) will be allocated between fixed and variable components based on the agreed-upon payroll methodology.

\*If claimant's financial statements, books and/or records do not separately identify Maintenance costs and Repair costs, claimant shall allocate costs associated with Repairs and Maintenance 50% to Fixed Costs and 50% to Variable Costs.