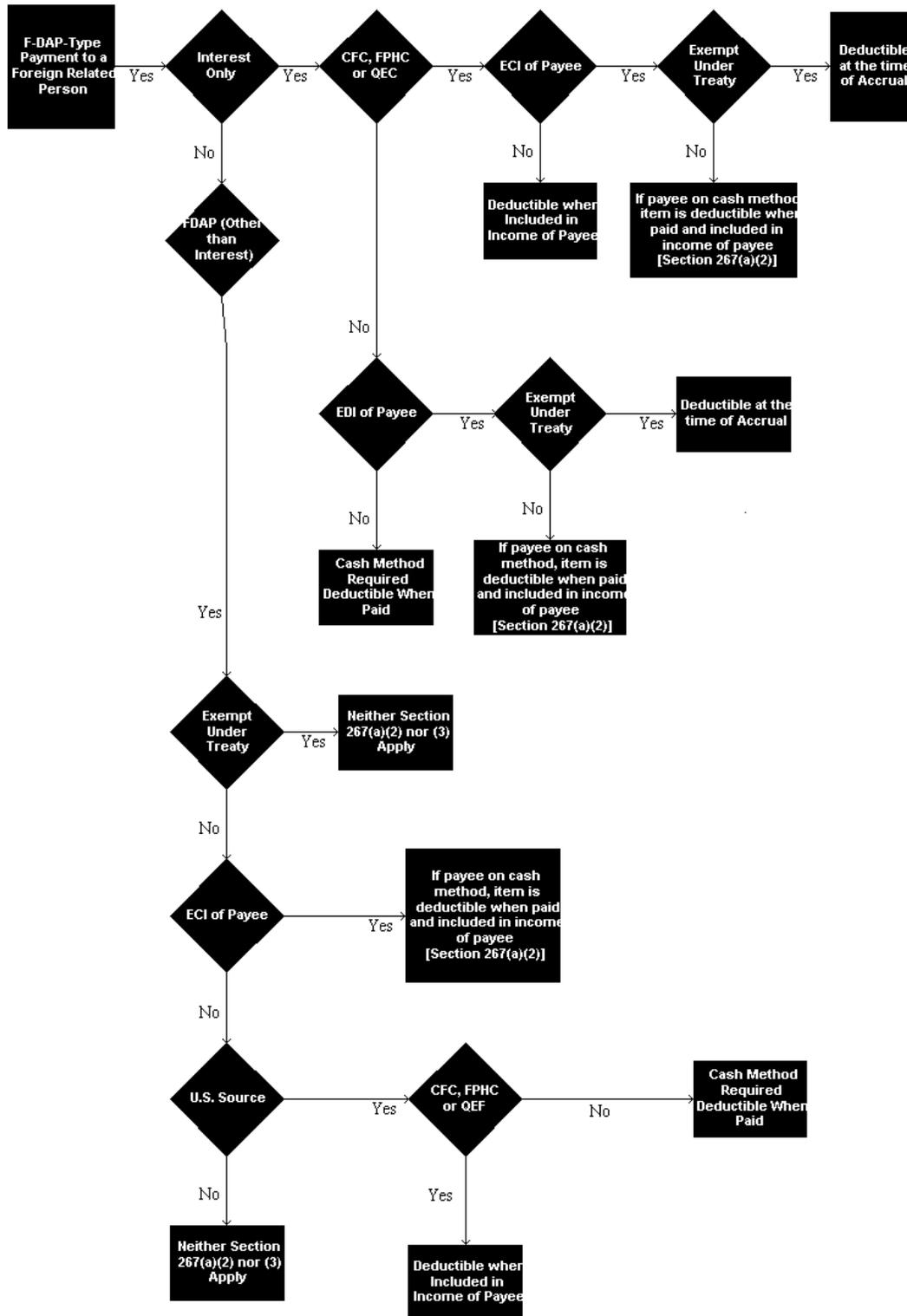


CALIFORNIA FRANCHISE TAX BOARD

**EXHIBIT 15A-1
STEP TWO - COMPUTING GAIN OR LOSS ON RETAINED EARNINGS**



The information provided in the Franchise Tax Board's internal procedure manuals does not reflect changes in law, regulations, notices, decisions, or administrative procedures that may have been adopted since the manual was last updated