

TITLE:	THE INTERNAL REVENUE MANUAL												
TERM:	APRIL 1, 2002 thru APRIL 30, 2003												
	(13-MOS.)			Page 1 of 8	PROGRAM B851-S					FIRST CONTRACT PERIOD			
	INTERNAL REVENUE SERVICE			BOLGER CONCEPT		OPTIMUS CORP.		VON HOFFMANN GRPHCS.		NPC, INC.		CURRENT CONTRACTOR:	
	(IRS)			Basis of Minneapolis, Minnesota		Portland, Oregon		Frederick, Maryland		Claysburg, Pennsylvania		NPC, INC.	
	PROGRAM B851-S			AWARD	UNIT RATE	COST	UNIT RATE	COST	UNIT RATE	COST	UNIT RATE	COST	
	FIRST CONTRACT PERIOD												
I	INITIAL DATA ENTRY:												
(1)	Initial Input of Existing SGML Text Files												
	via Electronic Transmission.....per 1,000												
	characters-----	146681	1.10	161,349.10	0.02	2,933.62	0.21	30,803.01	NC	0.00	1.25	183,351.25	
(2)	Initial Input of Existing TIFF Graphics via												
	Electronic Transmissin.....per graphic---												
		12,580	0.70	8,806.00	0.30	3,774.00	0.62	7,799.60	NC	0.00	0.75	9,435.00	
II	DATA ENTRY & CHANGES, TRANSMITTALS, & TABLE OF CONTENTS:												
(1)	SGML Text File Changes From Manuscript or Marked Up Copy:												
(a)	Locating a Point of Change (Deletion or Addition) in a File.....per change-----												
		5000	NC	0.00	1.33	6,650.00	NC	0.00	NC	0.00	NC	0.00	
(b)	Keyboarding Additions (Non-Tabular) to Text Files.....per 1,000 characters-----												
		500	1.90	950.00	4.25	2,125.00	NC	0.00	5.00	2,500.00	2.00	1,000.00	
(c)	Keyboarding Additions to Standard Tables... per 1,000 characters-----												
		200	3.80	760.00	4.25	850.00	NC	0.00	7.00	1,400.00	4.00	800.00	
(2)	Transmission of Electronic Text & Graphics Files:												
(a)	Text Files up to 100 Pages.....per file-----												
		350	NC	0.00	12.75	4,462.50	157.50	55,125.00	NC	0.00	NC	0.00	
(b)	Text Files from 101 Pages up to 400 Pages... per file-----												
		130	NC	0.00	12.75	1,657.50	244.54	31,790.20	NC	0.00	NC	0.00	
(c)	Text Files over 400 Pages.....per file-----												
		20	NC	0.00	12.75	255.00	331.58	6,631.60	NC	0.00	NC	0.00	
(d)	TIFF Graphics Files.....per graphic---												
		500	2.20	1,100.00	6.36	3,180.00	0.62	310.00	2.00	1,000.00	2.50	1,250.00	
(e)	EPS Graphics Files.....per graphic---												
		500	2.20	1,100.00	6.36	3,180.00	0.83	415.00	2.00	1,000.00	2.50	1,250.00	
(3)	Preparation of Table of Contents Pages:												
(a)	One Page Table of Contents-----												
		650	NC	0.00	5.30	3,445.00	16.58	10,777.00	NC	0.00	NC	0.00	
(b)	Each Additional Table of Contents Page Over One-----												
		375	NC	0.00	2.65	993.75	8.29	3,108.75	NC	0.00	NC	0.00	
(4)	Graphics:												
(a)	Digitizing 1-Color Graphics (Hard-Copy Line Illustrations).....per graphic-----												
		5500	1.75	9,625.00	1.42	7,810.00	0.83	4,565.00	2.00	11,000.00	2.00	11,000.00	
(b)	Digitizing 2-Color Graphics (Hard-Copy Line Illustrations).....per graphic-----												
		750	3.50	2,625.00	1.42	1,065.00	1.66	1,245.00	5.00	3,750.00	5.00	3,750.00	
(c)	Reduction or Enlargement of Graphics... per graphic-----												
		15	1.20	18.00	42.50	637.50	NC	0.00	2.00	30.00	2.00	30.00	
III	CAMERA COPY INPUT:												
	Adding Header, Footer, and/or Date to Government Furnished Camera Copy.....per page-												
		200	1.20	240.00	0.02	4.00	NC	0.00	1.00	200.00	2.50	500.00	
IV	FORMATS:												
(1)	One Time Charge for Development of Initial Formats-----												
		1	1,200.00	1,200.00	150.00	150.00	8,289.00	8,289.00	NC	0.00	2,500.00	2,500.00	
(2)	Development of New Format.....per format-												
		1	600.00	600.00	150.00	150.00	414.00	414.00	500.00	500.00	1,500.00	1,500.00	
(3)	Change to Existing Format.....per tag-----												
		10	40.00	400.00	10.00	100.00	41.45	414.50	50.00	500.00	50.00	500.00	
V	PUBLISHING DATA BASE OUTPUT:												
(1)	Camera Copy.....per page-----												
		26000	4.00	104,000.00	0.02	520.00	2.49	64,740.00	7.00	182,000.00	5.10	132,600.00	
(2)	Text Files via Electronic Transmission.....per 1,000 characters-----												
		62500	0.25	15,625.00	0.02	1,250.00	0.21	13,125.00	0.30	18,750.00	0.20	12,500.00	
(3)	TIFF Graphics Files via Electronic Transmission... per graphic-----												
		250	0.25	62.50	0.10	25.00	0.83	207.50	1.00	250.00	0.25	62.50	
(4)	GIF Graphics Files via Electronic Transmission... per graphic-----												
		7000	0.25	1,750.00	0.10	700.00	0.83	5,810.00	1.00	7,000.00	0.25	1,750.00	
(5)	PDF Files via Electronic Transmission... per page-----												
		44600	0.18	8,028.00	0.10	4,460.00	2.49	111,054.00	0.50	22,300.00	0.18	8,028.00	
VI	PRINTING:												
(1)	Printing 8-1/2 x 11" . . .per page. . .												
(a)	MAKEREADY/SETUP-----												
		35000	2.80	98,000.00	-----	0.00	5.83	204,050.00	2.00	70,000.00	3.00	105,000.00	
(b)	RUNNING/1,000 COPIES-----												
		107000	3.10	331,700.00	0.02	2,140.00	4.38	468,660.00	3.03	324,210.00	3.96	423,720.00	
(2)	Additional Charge for Second Color. . .per page. . .												
(a)	MAKEREADY/SETUP-----												
		500	8.00	4,000.00	0.01	5.00	10.00	5,000.00	10.00	5,000.00	10.00	5,000.00	
(b)	RUNNING/1,000 COPIES-----												
		55	1.00	55.00	0.06	3.30	1.00	55.00	4.00	220.00	0.50	27.50	
(3)	Reprints:												
(a)	Reprinting Small Quantities/Process Fee... per print order-----												
		10	25.00	250.00	25.00	250.00	150.00	1,500.00	250.00	2,500.00	250.00	2,500.00	
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	(13-MOS.)			Page 2 of 8	PROGRAM B851-S					FIRST CONTRACT PERIOD			
	INTERNAL REVENUE SERVICE			BOLGER CONCEPT		OPTIMUS CORP.		VON HOFFMANN GRPHCS.		NPC, INC.		CURRENT CONTRACTOR:	
	(IRS)			Basis of Minneapolis, Minnesota		Portland, Oregon		Frederick, Maryland		Claysburg, Pennsylvania		NPC, INC.	
	PROGRAM B851-S			AWARD	UNIT RATE	COST	UNIT RATE	COST	UNIT RATE	COST	UNIT RATE	COST	
VI	PRINTING: (cont'd). FIRST CONTRACT PERIOD												

(3) (b)	Printing 8-1/2 x 11".....per page-----	1000	2.50	2,500.00	0.02	20.00	0.25	250.00	0.03	30.00	0.03	30.00
VII	BINDING:											
(1)	Looseleaf Products over 1 Leaf up to 32 Leaves... per copy-----	575000	0.03	17,250.00	0.07	40,250.00	0.091	52,325.00	0.04	23,000.00	0.037	21,275.00
(2)	Looseleaf Products over 32 Leaves up to 128 Leaves.....per copy-----	450000	0.06	27,000.00	0.07	31,500.00	0.287	129,150.00	0.07	31,500.00	0.071	31,950.00
(3)	Looseleaf Products over 128 Leaves....per co	65000	NC	0.00	0.07	4,550.00	0.226	14,690.00	0.09	5,850.00	NC	0.00
(4)	Saddle-Stitched Products.....per copy-----	5000	0.09	450.00	0.02	100.00	0.126	630.00	0.10	500.00	0.10	500.00
VIII	COMMUNICATIONS:											
	One Time Set-Up Charge for Set Up of FTP and E-Mail Communication-----	1	NC	0.00	340.00	340.00	180.00	180.00	NC	0.00	15,000.00	15,000.00
IX	DISTRIBUTION, LABELING, PACKING, REPORTS:											
(1)	Creating and Affixing <i>Inner</i> Address Labels... per label-----	200000	0.10	20,000.00	0.09	18,000.00	0.452	90,400.00	1.05	210,000.00	0.90	180,000.00
(2)	Creating and Affixing <i>Outer</i> Address Labels... per label-----	45000	0.10	4,500.00	0.09	4,050.00	0.452	20,340.00	0.80	36,000.00	0.80	36,000.00
(3)	Packing of Products in Kraft Envelopes, up to 0.9 kg (2-lbs).....per label-----	71000	NC	0.00	0.48	34,080.00	0.329	23,359.00	NC	0.00	NC	0.00
(4)	Products over 0.9 kg (2-lbs), up to 5.4 kg (12-lbs) Max., 6.4 kg (14-lbs).....per shipping bag----	76000	NC	0.00	0.70	53,200.00	0.716	54,416.00	NC	0.00	NC	0.00
(5)	Products over 5.4 kg (12-lbs), up to 10.9 kg (24-lbs), Max., 12.2 kg (27-lbs).....per cartoi	27000	NC	0.00	1.58	42,660.00	1.218	32,886.00	NC	0.00	NC	0.00
(6)	Products over 10.9 kg (24-lbs), up to 16.3 kg (36-lbs), Max., 18.1 kg (40-lbs).....per cartoi	15000	NC	0.00	2.55	38,250.00	1.433	21,495.00	NC	0.00	NC	0.00
(7)	Pallets for Bulk Shipments.....per pallet---	220	10.00	2,200.00	15.00	3,300.00	15.00	3,300.00	15.00	3,300.00	15.00	3,300.00
(8)	One Time Set-Up Charge for Distribution, incl., Job Status Report & Consolidation System---	1	1,000.00	1,000.00	500.00	500.00	225.00	225.00	NC	0.00	5,000.00	5,000.00
(9)	Job Status Report.....per report-----	104	5.00	520.00	42.50	4,420.00	9.00	936.00	7.50	780.00	7.50	780.00
X	CD-ROM DEVELOPMENT & REPLICATION:											
(1)	Initial Programming & Process Development	1	500.00	500.00	3,400.00	3,400.00	8,000.00	8,000.00	NC	0.00	NC	0.00
(2)	One-off (Master) Generation.....per maste	4	500.00	2,000.00	89.00	356.00	500.00	2,000.00	7,500.00	30,000.00	7,500.00	30,000.00
(3)	CD-ROM Replication.....per CD-ROM-----	18000	0.80	14,400.00	1.73	31,140.00	2.10	37,800.00	1.05	18,900.00	1.05	18,900.00
	CONTRACTOR TOTALS			\$844,563.60				\$1,528,271.16		\$1,013,970.00		\$1,250,789.25
	DISCOUNT		2.00%	\$16,891.27	0.00%		5.00%	\$76,413.56	0.25%	\$2,534.93	0.25%	\$3,126.97
	DISCOUNTED TOTALS			\$827,672.33				\$1,451,857.60		\$1,011,435.07		\$1,247,662.28