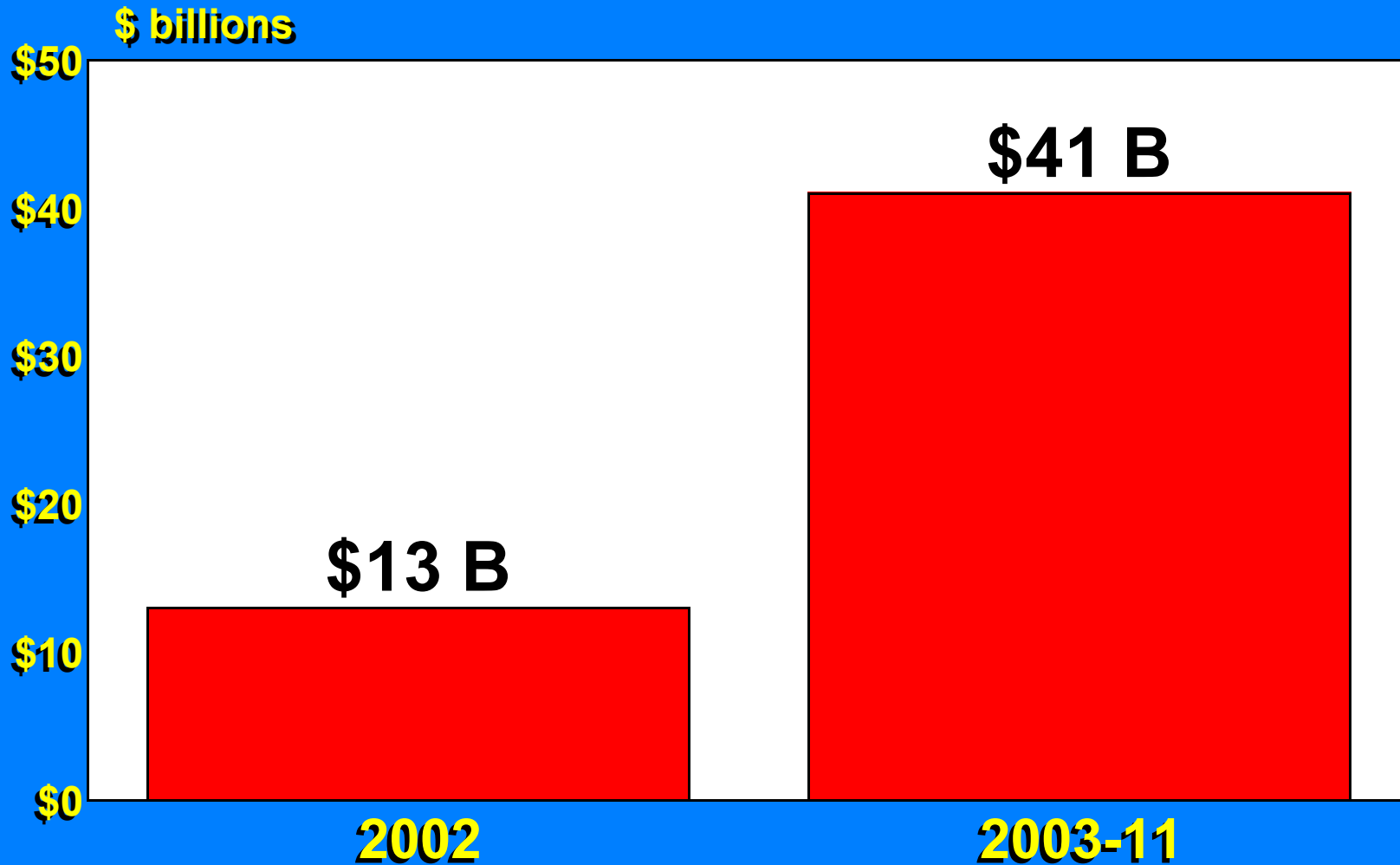


Reduce 27% Rate to 25% in 2002

76% of the Costs Occur After FY 2002



Source: Joint Committee on Taxation.