

## Comparison Of Estimates

	Coopers & Lybrand	Digital Equipment	Entrust	Miora Systems Consulting	Price Waterhouse	WheelGroup
Audit	\$168,000	\$8,000	N/A	\$58,500	\$150,000	\$43,200
Implementation	N/A	\$45,000	\$165,000	\$82,750	\$450,000	N/A
Training	N/A	\$20,000	\$1,000/day	\$224,500	\$100,000	\$2,250
Misc. (see evaluations)	N/A	\$54,000	\$1.1 million	\$0	\$0	\$300,396
Total	\$168,000	\$127,000	\$1.2 million	\$365,750	\$700,000	\$345,846