

EXHIBIT "C"

Purchase Price Breakdown

Offer for Houston

	Print out	Current adjustment	Slow adjustment	Total		
Current material	\$611,600.72	-65,635.31		545,965.41	75%	\$409,474.06
Slow	\$67,480.07		-40,354.88	27,125.19	25%	\$6,781.30
Select Dead	\$45,999.71	0.00	0.00	45,999.71	25%	\$11,499.93
Dead	\$415,706.86	65,635.31	40,354.88	521,697.05	2%	\$10,000.00
						\$437,755.28

Offer for Brownsville

Current material	\$152,026.54	-24,785.55		127,240.99	75%	\$95,430.74
Slow	\$34,858.11			34,858.11	25%	\$8,714.53
Dead	\$70,774.84	24,785.55		95,560.39	5%	\$4,778.02
				1,398,446.85		\$108,923.29
				Cash Consideration:		\$546,678.57

Assumed Rent (x 3 Months):	\$157,494.00
Assumed Payroll (1 month):	\$211,083.76
Total Assumed Expenses:	\$368,577.76
Avoided Costs:	\$18,000.00
TOTAL CONSIDERATION: \$	933,256.33 *

* does not include 25% positive benefit on \$500K of inventory purchased at cost by GAPCO in May and June.

Payment 1 (50%) due at closing:	\$273,339.29
Payment 2 (50%) due at 30 days:	\$273,339.29

ASSUMED COSTS	
Payroll (Monthly)	
Houston	\$211,083.76
Rent (Monthly)	
Houston	\$ 45,698.00
Brownsville	\$ 6,800.00
Total (Monthly)	\$ 52,498.00

AVOIDED COSTS	
Freight (per TL)	
Houston to Dallas	\$ 600
Brownsville - Dallas	\$ 1,500
Dead Inventory Shipment	
HOU - DAL (15TL)	\$ 9,000
BRNVL - DAL (6TL)	\$ 9,000
Total Freight	\$ 18,000