

<i>TABLE 1</i>	FEDERAL "EXEMPTION"	MN EXEMPTION	DIFFERENCE	MN TAX ON DIFFERENCE
2001	\$675,000	\$675,000	\$0	\$0
2002-2003	\$1,000,000	\$700,000	\$300,000	\$33,200
2004	\$1,500,000	\$850,000	\$650,000	\$64,400
2005	\$1,500,000	\$950,000	\$550,000	\$64,400
2006-2008	\$2,000,000	\$1,000,000	\$1,000,000	\$99,600
2009	\$3,500,000	\$1,000,000	\$2,500,000	\$229,200