

**EXHIBIT 1**  
**XYZ CORPORATION**  
**HOURLY BILLING RATES**  
**December 31, 2008**

<b>EMPLOYEE CLASSIFICATION</b>	<b>Actual</b>	<b>Payroll</b>	<b>G &amp; A</b>	<b>Profit</b>	<b>Billing</b>
	<b>Hourly Labor Rate</b>	<b>Additives 40.66%</b>	<b>Overhead 76.83%</b>	<b>12.00%</b>	<b>Rate</b>
		(1)	(2)	(3)	(4)
Partner	25.00	10.17	19.21	6.52	60.90
Engineer 4	22.75	9.25	17.48	5.94	55.42
Engineer 3	19.85	8.07	15.25	5.18	48.35
Engineer 2	18.35	7.46	14.10	4.79	44.70
Engineer 1	17.25	7.01	13.25	4.50	42.02
	20.00	8.13	15.37	5.22	48.72
Technician 4	11.00	4.47	8.45	2.87	26.79
Technician 3	20.13	8.18	15.47	5.25	49.03
Technician 2	22.85	9.29	17.56	5.96	55.66
Technician 1	31.54	12.82	24.23	8.23	76.83
	23.37	9.50	17.96	6.10	56.93
Typist	15.52	6.31	11.92	4.05	37.80

**Note:**

The above categories and amounts are for **illustration purposes only** and should not be mistaken for allowable or acceptable rates. Rates must be based on actual costs incurred by your company.

**Calculations for the above amounts:**

- (1) Payroll Additive = 10.17 = 25.00 \* 40.66%
- (2) G & A Overhead = 19.21 = 25.00 \* 76.83%
- (3) Profit = 6.52 = (25.00 + 10.17 + 19.21) \* 12%
- (4) Billing Rate = 60.90 = (25.00 + 10.17 + 19.21 + 6.52)