

Exhibit A. Data Re: Capital Stock/Franchise Tax, 1989 to 1994.

1	2	3	4	5	6	7	8
Year	Total CSFT Liability (\$)	Total CSFT Liability for Manufacturers (\$)	Value of Exemption (\$)	Manufacturers' CFST Liability Absent Exemption (\$)	Exemption as % of Tax Absent Exemption	% CFST Increase to Manufacturers in Absence of Exemption	Year
1989	614,638,921	82,323,947	249,602,295	331,926,242	75%	403%	1989
1990	646,354,499	86,973,885	256,978,452	343,952,337	75%	395%	1990
1991	935,051,508	110,480,006	383,157,031	493,637,037	78%	447%	1991
1992	910,351,689	113,424,165	422,805,994	536,230,159	79%	473%	1992
1993	840,673,146	94,059,412	307,708,245	401,767,657	77%	427%	1993
1994	861,860,716	90,994,158	539,486,993	630,481,151	86%	693%	1994
Average	801,488,413	86,763,997	348,689,247	435,453,243	78%	551%	Average

Source: Department of Revenue's Answers to Interrogatories and Request for Production of Documents.

Exhibit B. PPG Industries, Inc. Data On Capital Stock Payments, 1983 to 1993.

1	2	3	4	5	6	7	8	9	10	11
Tax Year	PPG's Capital Stock Tax Reported (\$)	PPG's Resettled Capital Stock Tax as Resettled (\$)	PPG's Capital Stock Tax Liability Without Manufacturing Exemption (\$)	Value of Manufacturing Exemption (Tax w/o Exemption Less Tax Reported) (\$)	Value of the Manufacturing Exemption (Tax w/o Exemption Less Resettled Tax) (\$)	Exemption as % of Reported Tax Absent Exemption	Exemption as % of Resettled Tax Absent Exemption	% Capital Stock Tax Increase from Reported Tax in Absence of Exemption	% Capital Stock Tax Increase from Resettled Tax in Absence of Exemption	Tax Year
1983	362,765	716,255	2,550,765	2,188,000	1,834,510	86%	72%	703%	356%	1983
1984	403,589	1,014,737	3,056,293	2,652,704	2,041,556	87%	67%	757%	301%	1984
1985	437,287	937,828	3,309,282	2,871,995	2,371,454	87%	72%	757%	353%	1985
1987	539,259	1,406,383	3,802,320	3,263,061	2,395,937	86%	63%	705%	270%	1987
1988	742,306	1,561,705	4,772,196	4,029,890	3,210,491	84%	67%	643%	306%	1988
1989	892,830	1,974,028	5,278,863	4,386,033	3,304,835	83%	63%	591%	267%	1989
1990	874,950	1,847,828	4,553,512	3,678,562	2,705,684	81%	59%	520%	246%	1990
1991	1,421,330	2,481,021	7,403,695	5,982,365	4,922,674	81%	66%	521%	298%	1991
1992	1,332,657	2,509,933	7,884,113	6,551,456	5,374,180	83%	68%	592%	314%	1992
1993	1,048,086	2,449,325	6,763,186	5,715,100	4,313,861	85%	64%	645%	276%	1993
Average	805,506	1,689,904	4,937,423	4,131,917	3,247,518	84%	66%	643%	299%	Average

Source: PPG's Capital Stock Tax Reports, 1983 to 1993, as Reported and as Resettled; Column 4 Based on Application of PPG's Corporate Net Income Tax Apportionment Factors to Capital Stock Value as Resettled

Exhibit C. PPG Industries, Inc. Data on Corporate Headquarters Exemption, 1983 to 1993.

1	2	3	4	5	6	7	8
Tax Year	PPG's Capital Stock Tax Reported (\$)	PPG's Resettled Capital Stock Tax Liability (\$)	PPG's Capital Stock Tax Liability Without Exemption (\$)	PPG's Capital Stock Tax w/o Exemption for Headquarters	% Increase in Tax from Reported Tax w/o headquarters exemption	% Increase in Tax from Resettled Tax w/o headquarters exemption	Tax Year
1983	362,765	716,255	2,550,765	898,920	148%	26%	1983
1984	403,589	1,014,737	3,056,293	1,275,392	216%	26%	1984
1985	437,287	937,828	3,309,282	1,383,207	216%	47%	1985
1987	539,259	1,406,383	3,802,320	1,433,501	166%	2%	1987
1988	742,306	1,561,705	4,772,196	1,815,125	145%	16%	1988
1989	892,830	1,974,028	5,278,863	2,361,330	164%	20%	1989
1990	874,950	1,847,828	4,553,512	2,195,987	151%	19%	1990
1991	1,421,330	2,481,021	7,403,695	2,872,651	102%	16%	1991
1992	1,332,657	2,509,933	7,884,113	2,852,811	114%	14%	1992
1993	1,048,086	2,449,325	6,763,186	2,750,387	162%	12%	1993
Average	805,506	1,689,904	4,937,423	1,983,931	146%	17%	Average