EXHIBIT "E-3"

ACCOUNTABLE RECEIPTS PLATEAUS

High Budget Motion Pictures

\$10,000,000 plus \$1,000,000 for each additional \$1,000,000 of production costs over \$5,000,000.

Motion Pictures of a Type Generally Produced for Network Prime Time

| Length | Plateau |
|------------------|-------------|
| 0 - 30 Minutes | \$1,000,000 |
| 31 - 60 Minutes | \$2,000,000 |
| 61 - 90 Minutes | \$3,000,000 |
| 91 - 120 Minutes | \$4,000,000 |

Add \$1,000,000 to the 2-hour plateau for each additional ½ hour or fraction thereof that the motion picture exceeds 2 hours in length.

Motion Pictures of a Type Not Generally Produced for Network Prime Time

| Length | Plateau |
|---------------------|-------------|
| 7 Minutes and Under | \$ 80,000 |
| 8 - 15 Minutes | \$ 410,000 |
| 16 - 30 Minutes | \$ 410,000 |
| 31 - 60 Minutes | \$ 960,000 |
| 61 - 90 Minutes | \$1,300,000 |
| 91 - 120 Minutes | \$1,370,000 |

For motion pictures over one hundred twenty (120) minutes, apply the formula in Paragraph 20-402(b)(3) to determine the accountable receipts plateau.