

Exhibit 2

Qualifying Expenses

Qualifying expenses are payments to businesses registered with the State of Florida, with a principal place of business and headquarters located within Miami-Dade County, Florida, and have a current and up to date local business tax receipt, for the following categories, excluding any payments for tobacco and alcohol products and any products or services that are illegal under any applicable laws:

Producers and Staff

- Purchases and supplies

Director and Staff

- Purchases and supplies
- Computer rentals

Talent

- Looping and expenses
- Casting Director

Travel and Living

- Producer's travel - If booked by a Miami-Dade County based Travel Agency
- Director's Travel - If booked by a Miami-Dade County based Travel Agency
- Talent Travel - If booked by a Miami-Dade County based Travel Agency

Fringes and Payroll

- Fringes accepted if paid on behalf of a Miami-Dade County resident employee as part of compensation are qualified expenditures
- Pension Plan and Health and Welfare, Employer taxes, Local Hire fringes
- Payroll handling fees Count only if paid to a Miami-Dade County based payroll company

Production Staff Salaries

- Payroll company expenses
- Pre-production Breakdown
- Board and Budget
- Script Timing

Camera Department Salaries

- Purchases and Supplies
- Camera Rentals
- Camera Box Rentals

Art Department

- Purchases and supplies
- Rentals
- Equipment
- Box rentals

Set Construction

- Stage set construction materials
- Location set construction materials

- Purchase and rentals
- Greens Purchase
- Trash removal
- Scissor Lifts/Forklift rentals
- Box rentals
- Construction expendables

Special Effects

- Manufacturing labor and Materials
- Purchases
- Equipment Rentals
- Box Rentals

Set Operations

- Set Watch/Fireman
- Script Printing
- First aid and expenses
- Medics
- Heating/Air conditioning
- Purchases
- Grip Expendables
- Lumber
- Craft Service Purchases
- Rentals
- Grip Package
- Truck Package
- Additional Equipment
- Helicopter rental
- Box Rentals

Electrical

- Purchases – expendables, gels, etc.
- Globes and carbons
- Rentals
- Electric Package
- Rigging Package
- Specialty Lighting
- Generator Rentals
- Box rentals

Set Dressing

- Drapery/Carpet
- Cleaning
- Manufacturing/materials
- Set dress Purchase and Materials
- Fixtures
- Rentals
- Box Rentals

- Expendables

Action Props

- Manufacturing Labor/Materials
- Purchases and Rentals
- Expendables

Picture Vehicles/Animals

- Picture Car Rentals
- Picture Car Expense
- Marine Expense
- Aircraft/Helicopter expense
- Picture Vehicle manufacturing
- Mechanic
- Animals
- Wranglers and Handlers
- Feeding and Stabling

Special Photography

- Blue screen
- Animation
- Expenses
- Miniature expenses
- Computer graphics
- Equipment Rental

Wardrobe

- Cleaning
- Dry Cleaning
- Alterations and repairs
- Purchases and rentals
- Box rentals
- Expendables
- Washing machine and dryer purchase

Makeup and Hairdressing

- Makeup and Hairdressing supplies
- Makeup Chair rental
- Wigs Purchase and rentals
- Appliances
- Box Rentals

Production Sound

- Purchases
- Rentals
- Sound Package
- Additional Equipment
- Walkie Talkies
- Box Rental

Locations

- Site Fees and Rentals
- Police/Firemen/Watchmen
- Set Security
- Scouting
- Travel Fares – Only if booked through a Miami-Dade Based County Travel Agency
- Hotels
- Meals
- Catering assistants
- Extras Catering
- Purchases
- Parking included only if a entire lot was rented for location parking
- Office Supplies and equipment
- Office Space rental
- Utilities
- Cleaning
- Set Dec/Props warehouse
- Construction Mill
- Stage space
- Install of phone systems
- Office rental equipment

Video

- Purchases
- Supplies
- Video Assist Package
- Video Transfers
- Video editing

Transportation

- Repairs/Maintenance
- Loss and damage
- Box rentals
- Pickup service
- Taxis
- Car pickups
- Gas and Oil
- Generator Gas and Oil
- Tolls
- Purchases
- Honeywagon supplies
- Production Trucks and Vehicles rental
- Location Vehicles
- Cranes
- Insert car
- Camera Cars

Production Film/Lab

- Raw Stock
- Negative Develop
- Develop
- Sound transfers
- Telecine Transfers

Facility Expenses

- Messengers
- Stage usage
- Stage Power
- Backlot Rental
- Dressing Room Rental
- Parking Space Rental
- Studio Personnel Charges
- Dumpsters, Cleaning

Post Production

- Coding and Misc. Editorial
- Sound effects editing
- ADR
- ADR editing
- Negative cutting
- Music editors
- Meals
- Purchases
- Expendables
- Rentals
- Editorial room rentals
- Editors KEM equipment rentals
- Sound Editors room
- Music Editors room
- Other Equipment rental

Music

- Music Editing
- Rentals

Sound (post Production)

- Dubbing stage
- ADR Stage
- Foley EFX Recording
- Video transfer
- Tape transfer
- Dubbing
- Equipment Rental

Visual Effects

- Miniatures
- Mattes

- Purchases

Titles, Opticals, Inserts

Main and End Titles

Title Designer

Optical Effects

Inserts

Optical Development

Insurance

Cast Insurance (if purchased from Miami-Dade County based business)

Negative insurance (if purchased from Miami-Dade County based business)

Extra Insurance (if purchased from Miami-Dade County based business)

Marine and aircraft (if purchased from Miami-Dade County based business)

General Expenses

Legal fees – if Miami-Dade County based attorney and for production in Miami-Dade County
(not distribution or prep or wrap negotiations)

Office Purchases

Computers and software purchase or rental

Production Office Space Rental

Office equipment rental