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Appendix B3

Intangible rights for Wolters Kluwer NV

Year	Expense	Depre- ciation		5 years		20 years		40 years		Earnings minimum	Correction minimum	Earnings maximum	Correction maximum
		single	Sum	single	Sum	single	Sum						
Start	40363		8073			2018			1009				
1988	6658	8887	1332	9404	333	2351	166	1176	9404	-517	0	8887	
1989	3624	8603	725	10129	181	2532	91	1266	10129	-1526	0	8603	
1990	723407	4828	144681	154810	36170	38703	18085	19351	154810	-149982	0	4828	
1991	111199	5105	22240	177050	5560	44263	2780	22131	177050	-171945	0	5105	
1992	17150	6850	3430	172408	858	45120	429	22560	172408	-165558	0	6850	
1993	33061	9784	6612	177688	1653	46773	827	23387	177688	-167904	0	9784	
1994	51761	8800	10352	187316	2588	49361	1294	24681	187316	-178516	0	8800	
1995	37330	10130	7466	50100	1867	51228	933	25614	51228	-41098	0	10130	
1996	2041923	23000	408385	436245	102096	153324	51048	76662	436245	-413245	0	23000	
1997	396076	25000	79215	512030	19804	173128	9902	86564	512030	-487030	0	25000	

Total

HFL x 1,000

Where

Expense	= total intangible rights expense
Depreciation	= actual depreciation or write-down
5/20/40 years single	= single year effect of expense given amortization period
Sum	= current year effect single plus previous years effect
Earnings minimum	= method that results in minimization of accounting income
Correction minimum	= correction needed to bring accounting income to its minimum
Earnings maximum	= method that results in maximization of accounting income
Correction maximum	= correction needed to bring accounting income to its maximum