

BOSTON-MAINE AIRWAYS CORP.**Summary of Preoperating Expenses
Related to International Operations**

Boston-Maine Airways Corp. has incurred or expects to incur the following expenses with respect to the initiation of international large-aircraft operations, some of which have already been paid:

Item	Amount	Balance
New Station Expense (SJO/CUN)	\$ 50,000	\$50,000
Advertising & Promotion	\$ 60,000	\$60,000
DOT/FAA Certification Expenses:		
Manuals*	\$ -0-	-0-
Legal Fees	\$ 15,000	\$ 15,000
Aircraft (Acquire/Upgrade)	\$ 300,000	\$300,000
Crew (Training & Retention)	\$ 220,000	\$220,000
Insurance	\$ 846,000	Paid

* All manuals have been prepared by in-house resources.