

**Worksheet for Computing Basis for Shares  
of Thermo Electron and Viasys**

		Your
		Example      Computations
1	Thermo Common Stock Opening Price on 11/16/01	21.54      21.54
2	Thermo Common Stock Closing Price on 11/16/01	22.16      22.16
3	Add Line 1 and Line 2	43.70      43.70
4	Average Price (Line 3 divided by 2)	21.85      21.85
5	Viasys Common Stock Opening Price on 11/16/01	17.25      17.25
6	Viasys Common Stock Closing Price on 11/16/01	18.00      18.00
7	Add Line 5 and Line 6	35.25      35.25
8	Average Price (Line 7 divided by 2)	17.63      17.63
9	Thermo Shares Owned Pre-Distribution	1,000.00
10	Distribution Ratio	0.1461      0.1461
11	Viasys Shares Receivable (Line 9 multiplied by Line 10)	146.10
12	Total Original Basis (Cost) In Thermo Shares Owned Pre-Distribution	20,000.00
13	Fair Market Value of Total Thermo Shares (After Distribution) (Line 4 multiplied by Line 9)	21,850.00
14	Fair Market Value of Total Viasys Shares (After Distribution) (Line 8 multiplied by Line 11)	2,575.74
15	Total Fair Market Value of Thermo Shares and Viasys Shares (Line 13 plus Line 14)	24,425.74
16	Percentage of Total Original Basis Allocable to Thermo Shares (Line 13 divided by Line 15)	89.45%
17	Percentage of Total Original Basis Allocable to Viasys Shares (100% minus Line 16)	10.55%
		100.00%
18	Total Original Basis Allocable to Thermo Shares (Line 12 multiplied by Line 16)	17,890.00
19	Total Original Basis Allocable to Viasys Shares (Line 12 multiplied by Line 17)	2,110.00
20	Basis Per Share for Thermo Shares (Line 18 divided by Line 9)	17.89
21	Basis Per Share for Viasys Shares (Line 19 divided by Line 11)	14.44
22	Fractional Share for Which Cash Received (Number Right of Decimal Point in Line 11)	0.10
23	Basis of Fractional Viasys Share (Line 22 multiplied by Line 21)	1.44
24	Remaining Total Basis in Viasys Shares (Line 19 minus Line 23)	2,108.56