

Current Data Sorted By Assets

Comparative Historical Data

Current Data Sorted By Assets						Postretirement Benefits Type of Statement	Comparative Historical Data	
17 (4/1-6/30/97)		31 (10/1/97-3/31/98)				Unqualified	14	18
6-500M	600M-2MM	2-10MM	10-50MM	50-100MM	100-250MM	Reviewed	5	4
1	6	24	10	5	2	Complied	5	8
%	%	%	%	%	%	Tax Returns	10	11
						Other	47/93- 3/31/94 ALL	47/94- 3/31/95 ALL
						NUMBER OF STATEMENTS	34	42
						ASSETS	%	%
						Cash & Equivalents	8.0	8.7
						Trade Receivables - (net)	32.5	33.7
						Inventory	36.8	36.5
						All Other Current	2.1	1.2
						Total Current	79.4	78.1
						Fixed Assets (net)	14.3	15.0
						Intangibles (net)	1.8	2.1
						All Other Non-Current	4.4	4.8
						Total	100.0	100.0
						LIABILITIES		
						Notes Payable-Short Term	15.4	9.6
						Cur. Mat.-L/T/D	2.5	2.5
						Trade Payables	21.5	20.2
						Income Taxes Payable	2	.5
						All Other Current	7.5	7.2
						Total Current	47.1	40.1
						Long Term Debt	5.8	7.3
						Deferred Taxes	2	.6
						All Other Non-Current	4.5	2.3
						Net Worth	42.4	49.7
						Total Liabilities & Net Worth	100.0	100.0
						INCOME DATA		
						Net Sales	100.0	100.0
						Gross Profit	33.9	37.1
						Operating Expenses	30.5	31.4
						Operating Profit	3.4	5.7
						All Other Expenses (net)	.8	.9
						Profit Before Taxes	2.6	4.8
						RATIOS		
						Current	2.9	2.9
							1.7	2.1
							1.2	1.4
						Quick	1.6	1.8
							.8	1.0
							.5	.6
						Sales/Receivables	36 10.1	41 9.0
							49 7.4	56 6.5
							70 5.2	73 5.0
						Cost of Sales/Inventory	63 5.8	59 6.2
							101 3.6	94 3.9
							126 2.9	146 2.5
						Cost of Sales/Payables	28 13.0	22 16.6
							46 8.0	49 7.5
							72 5.1	65 5.6
						Sales/Working Capital	4.4	3.6
							7.4	6.3
							19.7	13.2
						EBIT/Interest	11.4	19.6
							(30) 3.1	(39) 9.0
							1.2	3.2
						Net Profit + Depr., Dep., Amort./Cur. Mat. L./T/D	9.5	24.2
							(13) 3.0	(18) 5.4
							.7	1.6
						Fixed/Worth	.1	.1
							.2	.3
							.7	.6
						Debt/Worth	.5	.5
							1.3	.9
							4.0	2.4
						% Profit Before Taxes/Tangible Net Worth	(31) 40.5	33.7
							16.5	(40) 18.8
							3.1	9.4
						% Profit Before Taxes/Total Assets	18.1	16.2
							7.8	10.1
							1.0	4.3
						Sales/Net Fixed Assets	42.3	41.2
							26.5	22.2
							10.0	9.0
						Sales/Total Assets	2.9	2.8
							2.3	2.2
							1.7	1.7
						% Depr., Dep., Amort./Sales	(31) .5	.9
							1.0	(37) 1.7
							2.1	2.3
						% Officers', Directors', Owners' Comp./Sales	(11) 2.3	1.9
							2.8	(15) 2.7
							8.0	4.7
1228M	17229M	303177M	351255M	640440M	517682M	Net Sales (\$)	559275M	1100861M
275M	6898M	121343M	226898M	363032M	302771M	Total Assets (\$)	307454M	614891M

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M = \$ thousand MM = \$ million
See Pages 1 through 20 for Explanation of Ratios and Data

Comparative Historical Data

Current Data Sorted By Sales

7			Type of Statement	17 (4/1-8/30/97)						
4/1/95-3/31/96	4/1/96-3/31/97	4/1/97-3/31/98		1	1	3	6	11		
ALL	ALL	ALL	Unqualified	2	1	3	3			
46	49	48	Reviewed	2	1		2			
			Compiled		1					
			Tax Returns		1					
			Other	1		3	6	3		
				0-1MM		1-3MM	3-5MM	5-10MM	10-25MM	25MM & OVER
			NUMBER OF STATEMENTS	1	5	5	6	17	14	
			ASSETS	%	%	%	%	%	%	
18	14	22	Cash & Equivalents	7.0	8.9	7.5		6.9	8.4	
8	9	6	Trade Receivables - (net)	30.8	28.2	31.9		32.3	32.0	
3	8	5	Inventory	36.5	35.4	32.0		33.3	33.1	
1	2	1	All Other Current	2.5	1.5	1.7		2.5	2.0	
16	16	14	Total Current	76.8	74.1	73.1		75.1	76.4	
4/1/95-3/31/96	4/1/96-3/31/97	4/1/97-3/31/98	Fixed Assets (net)	15.1	19.3	18.0		15.0	18.0	
ALL	ALL	ALL	Intangibles (net)	3.8	2.7	3.3		5.5	1.0	
46	49	48	All Other Non-Current	4.3	3.8	5.6		4.4	4.5	
			Total	100.0	100.0	100.0		100.0	100.0	
			LIABILITIES							
12.7	14.9	14.7	Notes Payable-Short Term					14.6	10.0	
2.1	2.5	2.0	Cur. Mat.-L/T/D					3.1	.6	
17.7	17.6	20.7	Trade Payables					18.6	16.5	
.4	.1	.6	Income Taxes Payable					1.0	.8	
9.8	8.9	10.1	All Other Current					9.4	12.5	
42.8	44.0	48.0	Total Current					46.7	40.4	
7.5	8.9	11.7	Long Term Debt					14.8	11.6	
.3	.5	1.1	Deferred Taxes					.9	.2	
3.4	3.1	4.2	All Other Non-Current					2.5	3.2	
46.0	43.4	35.0	Net Worth					35.2	44.6	
100.0	100.0	100.0	Total Liabilities & Net Worth					100.0	100.0	
			INCOME DATA							
100.0	100.0	100.0	Net Sales					100.0	100.0	
34.4	37.7	34.8	Gross Profit					36.2	30.7	
27.6	32.0	30.0	Operating Expenses					30.8	21.7	
6.8	5.7	4.8	Operating Profit					5.4	9.0	
.9	.8	1.0	All Other Expenses (net)					1.7	.4	
5.9	4.9	3.9	Profit Before Taxes					3.7	8.6	
			RATIOS							
3.2	3.1	2.7	Current					2.3	5.2	
1.6	1.6	1.5	Quick					1.5	1.9	
1.3	1.2	1.1						1.2	1.2	
1.8	1.7	1.7	Quick					1.3	2.3	
.9	.8	.8						.7	1.1	
.5	.5	.5						.6	.6	
41	35	41	Sales/Receivables	9.9	10.5	8.8		39	41	
53	51	54		6.9	7.1	6.8		48	53	
68	65	66		5.4	5.6	5.5		65	64	
62	59	52	Cost of Sales/Inventory	5.9	6.2	7.0		43	48	
94	107	83		3.9	3.4	4.4		89	70	
130	159	126		2.8	2.3	2.9		130	130	
24	19	26	Cost of Sales/Payables	15.5	19.2	14.0		36	15	
42	39	46		8.7	9.4	7.9		46	25	
61	70	78		6.0	5.2	4.7		59	73	
3.6	4.1	4.1	Sales/Working Capital					5.6	3.3	
7.9	7.3	10.3						11.4	7.3	
17.0	24.5	24.3						21.2	14.5	
25.9	11.9	11.6	EBIT/Interest	(43)	(42)	(45)		(16)	7.4	
7.8	3.3	3.4						2.6	58.5	
2.2	1.5	1.0						1.2	9.3	
15.8	11.2	16.1	Net Profit + Depr., Dep., Amort./Cur. Mat. L/T/D	(17)	(15)	(23)		(10)	24.1	
5.2	3.7	6.3						4.7	4.7	
1.8	1.0	1.3						1.6	1.6	
.2	.2	.2	Fixed/Worth					.2	.2	
.3	.4	.4						.5	.3	
.6	1.0	1.8						.9	1.0	
.6	.5	.7	Debt/Worth					.8	.3	
1.5	1.7	2.3						2.8	1.4	
3.6	3.8	5.3						5.4	4.5	
54.9	43.4	44.6	% Profit Before Taxes/Tangible Net Worth	(45)	(46)	(41)		(15)	40.3	
19.8	17.9	22.0						23.0	(13)	
8.5	5.9	5.1						5.1	8.3	
17.4	19.9	19.8	% Profit Before Taxes/Total Assets					14.0	25.1	
9.2	6.2	5.6						5.1	14.4	
3.4	1.7	.3						.8	4.3	
32.3	35.0	30.8	Sales/Net Fixed Assets					52.9	33.6	
17.9	15.9	16.2						22.7	15.7	
9.6	5.6	6.3						10.5	5.7	
2.7	2.8	2.9	Sales/Total Assets					3.0	3.3	
2.1	2.2	2.0						2.2	1.8	
1.6	1.6	1.5						1.5	1.5	
.8	1.0	.7	% Depr., Dep., Amort./Sales	(41)	(41)	(42)		(16)	.7	
1.2	1.9	1.5						1.3	(13)	
2.4	2.7	3.1						3.1	3.2	
2.3	2.7	2.4	% Officers', Directors', Owners' Comp/Sales	(12)	(12)	(15)				
2.8	4.0	4.1								
3.9	5.6	13.9								
1580148M	1147416M	1831011M	Net Sales (\$)					730M	8634M	
934436M	704606M	1021277M	Total Assets (\$)					2830M	7186M	
								18391M	46174M	
								263946M	263946M	
								1492196M	1492196M	
								8265M	25881M	
								160361M	816754M	

SIC 3648
LIGHTNG EQPMINT,NEC
 (NO BREAKDOWN)
 1997 (68 Establishments)

	\$	%
Cash	175,441	14.6
Accounts Receivable	316,035	26.3
Notes Receivable	2,403	0.2
Inventory	364,101	30.3
Other Current	33,646	2.8
Total Current	891,627	74.2
Fixed Assets	210,289	17.5
Other Non-current	99,737	8.3
Total Assets	1,201,654	100.0
Accounts Payable	177,845	14.8
Bank Loans	—	—
Notes Payable	30,041	2.5
Other Current	209,088	17.4
Total Current	416,974	34.7
Other Long Term	175,441	14.6
Deferred Credits	2,403	0.2
Net Worth	606,835	50.5
Total Liab & Net Worth	1,201,654	100.0
Net Sales	4,199,096	100.0
Gross Profit	1,368,905	32.6
Net Profit After Tax	222,552	5.3
Working Capital	474,653	—

	UQ	MED	LQ
RATIOS			
SOLVENCY			
Quick Ratio (times)	1.7	1.1	0.8
Current Ratio (times)	3.2	2.3	1.6
Curr Liab To Nw (%)	30.3	60.3	117.4
Curr Liab To Inv (%)	70.9	85.7	147.6
Total Liab To Nw (%)	38.8	91.7	178.7
Fixed Assets To Nw (%)	15.9	28.1	60.5
EFFICIENCY			
Coll Period (days)	33.7	45.5	57.2
Sales To Inv (times)	8.4	6.2	4.2
Assets To Sales (%)	35.3	48.6	75.9
Sales To Nwc (times)	10.1	4.6	3.5
Acct Pay To Sales (%)	4.0	5.3	8.1
PROFITABILITY			
Return On Sales (%)	7.8	2.6	0.7
Return On Assets (%)	10.7	5.0	1.1
Return On Nw (%)	19.1	13.1	2.2

SIC 3651
HSULD AUDIO,VIDEO EQ
 (NO BREAKDOWN)
 1997 (89 Establishments)

	\$	%
Cash	278,818	11.7
Accounts Receivable	605,297	25.4
Notes Receivable	11,915	0.5
Inventory	853,135	35.8
Other Current	131,068	5.5
Total Current	1,880,233	78.9
Fixed Assets	326,479	13.7
Other Non-current	176,346	7.4
Total Assets	2,383,058	100.0
Accounts Payable	369,374	15.5
Bank Loans	14,298	0.6
Notes Payable	97,705	4.1
Other Current	374,140	15.7
Total Current	855,518	35.9
Other Long Term	314,564	13.2
Deferred Credits	4,766	0.2
Net Worth	1,208,210	50.7
Total Liab & Net Worth	2,383,058	100.0
Net Sales	9,252,052	100.0
Gross Profit	2,646,087	28.6
Net Profit After Tax	203,545	2.2
Working Capital	1,024,715	—

	UQ	MED	LQ
RATIOS			
SOLVENCY			
Quick Ratio (times)	2.6	1.2	0.6
Current Ratio (times)	5.0	2.5	1.5
Curr Liab To Nw (%)	21.0	61.1	134.4
Curr Liab To Inv (%)	49.7	82.0	141.5
Total Liab To Nw (%)	30.0	72.2	195.1
Fixed Assets To Nw (%)	11.8	20.3	35.0
EFFICIENCY			
Coll Period (days)	36.1	48.2	75.6
Sales To Inv (times)	7.4	4.7	3.0
Assets To Sales (%)	36.8	60.5	86.2
Sales To Nwc (times)	7.0	4.3	2.5
Acct Pay To Sales (%)	3.5	7.2	13.4
PROFITABILITY			
Return On Sales (%)	9.4	3.5	0.6
Return On Assets (%)	14.8	8.0	0.5
Return On Nw (%)	24.4	12.6	1.2

SIC 3652
PRERECRD RCDS,TAPES
 (NO BREAKDOWN)
 1997 (42 Establishments)

	\$	%
Cash	181,317	11.9
Accounts Receivable	383,965	25.2
Notes Receivable	25,902	1.7
Inventory	239,217	15.7
Other Current	97,515	6.4
Total Current	927,916	60.9
Fixed Assets	463,196	30.4
Other Non-current	132,559	8.7
Total Assets	1,523,672	100.0
Accounts Payable	268,166	17.6
Bank Loans	15,237	1.0
Notes Payable	48,758	3.2
Other Current	286,450	18.8
Total Current	618,611	40.6
Other Long Term	202,648	13.3
Deferred Credits	4,571	0.3
Net Worth	697,842	45.8
Total Liab & Net Worth	1,523,672	100.0
Net Sales	1,625,904	100.0
Gross Profit	621,095	38.2
Net Profit After Tax	29,266	1.8
Working Capital	309,305	—

	UQ	MED	LQ
RATIOS			
SOLVENCY			
Quick Ratio (times)	1.6	0.9	0.5
Current Ratio (times)	2.6	1.3	1.0
Curr Liab To Nw (%)	36.5	60.8	145.1
Curr Liab To Inv (%)	133.0	311.8	506.6
Total Liab To Nw (%)	43.8	85.7	268.7
Fixed Assets To Nw (%)	33.0	55.4	93.0
EFFICIENCY			
Coll Period (days)	29.9	65.4	96.9
Sales To Inv (times)	22.6	11.8	7.5
Assets To Sales (%)	44.3	61.7	116.8
Sales To Nwc (times)	13.8	7.3	4.0
Acct Pay To Sales (%)	6.7	9.3	18.0
PROFITABILITY			
Return On Sales (%)	5.9	2.4	0.3
Return On Assets (%)	7.7	3.3	(1.0)
Return On Nw (%)	25.9	9.8	0.2

SIC 3661
TLPHNE,TLCPH APPTUS
 (NO BREAKDOWN)
 1997 (212 Establishments)

	\$	%
Cash	3,857,101	18.5
Accounts Receivable	5,629,283	27.0
Notes Receivable	41,698	0.2
Inventory	4,524,276	21.7
Other Current	1,897,277	9.1
Total Current	15,949,636	76.5
Fixed Assets	3,002,284	14.4
Other Non-current	1,897,277	9.1
Total Assets	20,849,197	100.0
Accounts Payable	2,710,396	13.0
Bank Loans	20,849	0.1
Notes Payable	542,079	2.6
Other Current	3,002,284	14.4
Total Current	6,275,608	30.1
Other Long Term	1,772,182	8.5
Deferred Credits	20,849	0.1
Net Worth	12,780,558	61.3
Total Liab & Net Worth	20,849,197	100.0
Net Sales	32,886,000	100.0
Gross Profit	11,378,556	34.6
Net Profit After Tax	920,808	2.8
Working Capital	9,674,028	—

	UQ	MED	LQ
RATIOS			
SOLVENCY			
Quick Ratio (times)	2.7	1.8	1.0
Current Ratio (times)	5.1	3.0	1.8
Curr Liab To Nw (%)	18.7	37.8	94.7
Curr Liab To Inv (%)	70.8	130.2	190.1
Total Liab To Nw (%)	21.7	46.8	116.6
Fixed Assets To Nw (%)	11.8	22.8	36.6
EFFICIENCY			
Coll Period (days)	47.7	61.0	85.5
Sales To Inv (times)	11.1	7.7	5.0
Assets To Sales (%)	48.0	68.8	98.4
Sales To Nwc (times)	6.1	3.1	1.9
Acct Pay To Sales (%)	4.6	6.8	10.8
PROFITABILITY			
Return On Sales (%)	9.3	4.9	0.3
Return On Assets (%)	16.1	9.8	2.2
Return On Nw (%)	28.1	14.2	4.7

INFORMATION ON THE QUALITY OF THE DATA IS AVAILABLE IN THE FOOTNOTES TO THE REPORT.

Extrapolated Ratios - SIC 3651
Source: RMA Annual Statement Studies

	A	B	C
1 ASSETS			
2 Cash		0.08	1,595,745.31
3 Receivables		0.32	6,787,236.73
4 Inventory		0.32	6,808,513.33
5 Other Current		0.02	361,702.27
6 Total Current		0.73	15,553,197.65
7 Fixed Assets		0.18	3,829,788.75
8 Intangibles		0.03	702,127.94
9 Other non-current		0.06	1,191,489.83
10 Total Assets		1.00	21,276,604.17
11 LIABILITIES			
12 Notes Payable ST		0.15	3,127,660.81
13 Current matur - LTD		0.02	425,532.08
14 Payables		0.21	4,404,257.06
15 Income tax payable		0.01	127,659.63
16 all other current		0.10	2,148,937.02
17 Total Current		0.48	10,212,770.00
18 LTD		0.12	2,489,362.69
19 Deferred taxes		0.01	234,042.65
20 All other non-current		0.04	893,617.38
21 Net Worth		0.35	7,446,811.46
22 Total Liabilities		1.00	21,276,604.17
23 Income Data			
24 Net Sales		1.00	38,146,062.50
25 Gross Profit		0.35	13,274,829.75
26 Operating Expense		0.30	11,443,818.75
27 Operating Profit		0.05	1,831,011.00
28 All other expenses		0.01	381,460.63
29 Profit Before Taxes		0.04	1,487,696.44
30			
31 Average Sales (net sales/Number of Statements)			38,146,062.50
32 Average Assets (net assets/Number of Statements)			21,276,604.17
33			
34 cash ratio (c2/c17)			0.16
35 LTD/Net Worth (c18/c21)			0.33
36 Inventory Turnover (Sales to Inventory - C24/C4)			5.60
37 %profit After Taxes (c29*.6)			892,617.86