

CONFIDENTIAL

XXXXXXXXXXXXXXXXXX

**Marketing and Sales Pre-Merger
Due Diligence Assessment**

November, 2013

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I. Introduction

On October X-Y, 2013 Michael Roth, Managing Director for XXXXXXXX and Associates (XXXXXXX) performed a situational assessment at XXXXXXXXXX ("XX" or "the Company"). The objectives of the assessment were to:

- Provide an assessment of the current state of the sales and marketing issues of the Company.
- Outline what steps the Company should take to rebuild sales momentum after the merger is consummated.
- Review the 2013 and 2014 sales forecasts and the associated risks and opportunities.

II. Executive Summary

XXXXXXX – XXXXXXXX is a company on "the bubble". Depending upon the events of the next few weeks, XXXXXXXX believes that the Company will either fail or get back on a growth track. Specifically, if the merger does not occur and the Company does not receive incremental funding, it will likely fail under the burden of lost sales and insufficient capital. Conversely, if the Company does receive incremental funding, XXXXXXXX believes it can first stabilize and soon thereafter begin to grow again.

XXXXXXX concludes that the Company can grow because it has several strengths that are meaningful and that can be leveraged including: its product quality, unique products, experienced and effective sales and marketing teams, and extraordinarily loyal customers. On top of these factors, the broader market has stabilized and is forecasted to remain stable and possibly grow over the next several years. Without the overhang of limited cash and with improved execution, the Company should be able to ride the wave of market stability and regain market share.

Assuming that the Company has access to liquidity, XXXXXXXX believes that the key immediate sales and marketing execution needs include: executing a thorough strategic communications program to multiple constituent groups, prioritizing and fulfilling the largest sales opportunities (e.g. working down the product backlog in a sales based priority order), retraining re-seller sales associates on the XX brand selling message and strategy, representing 2013 new products, "re-planogramming" lost retail space, and satisfying the past due promotional compensation e.g. spiffs and rebates.

There are some caveats that need to be made to this report. The report is based on the aforementioned material review and on roughly 20 hours of interviews. By necessity of time, the report takes much of what was discussed at those interviews at "face value". Accordingly, the report likely does not reflect a definitive or fully nuanced understanding of all the complicated issues discussed within it. The report also was unable to include corroborative accounts of the issues discussed within it from outside resources, principally customers and industry experts. Given more time, XXXXXXXX would most certainly have interviewed those universes to ensure that the understanding of the Company's issues was consistent with that of objective, dispassionate outsiders. Finally, given more time, XXXXXXXX would have dug much deeper into the key accounts, their specific issues, order history, and risks and opportunities for growth.

On a separate note, and as will be discussed later in the presentation, XXXXXXXX did not receive enough clean data to execute a detailed, quantifiable analysis of the sales potential of the Company.

With all of these caveats noted, we do believe that we have identified most of the major marketing and sales issues with which the Company is dealing and are confident in the general nature of our findings.

IV. General Findings

A. Current State of Marketing & Sales

1. XX - Core Strengths

The Company's core strengths are meaningful and can be leveraged. Based upon our assessment and feedback from XX management, the core strengths of the Company appear to be:

- XX is one of the few remaining XXXXXXXX manufactures in the United States. This provides the Company with an implied patina of quality. Moreover, this fact can be a differentiating factor among many constituent groups including retailers, distributors, and consumers (as long as product price points are competitive). Finally, XX can and must leverage its US based production flexibility to provide customers with quick ship capabilities on finished goods and parts.
- The Company's products have multiple quality factors that other competitors; particularly other importers cannot match. Among others, the Company's superior quality factors include:
 - Foam forming; a patented process that incorporates superior quality, a superior product guarantee and green production aspects.
 - Dedicated tube mill; a process that uses 99% recycled steel and allows the Company to better control quality.
 - Internally controlled metal bending, machine presses, chrome plating and powder coating; each providing customers with enhanced customization options.
 - Dedicated shipping fleet; which helps the Company protect product during shipping, minimize costs, and be more flexible.
- Green production initiatives; in foam forming and in the use of recycled metals.

- Experienced sales management and sales representative teams; one of the Industry's finest.
- One of the only remaining manufacturers of XXXXXXXXXXXXXXXXXXXX. While it is unclear how large a benefit this is to the current market – outside of older consumers, it is a unique capability in the industry.
- Residual brand equity from many years of past advertising.
- Extraordinarily strong loyalty and commitment from employees, independent representatives and retailers.

2. Structure/Personnel Issues

While the leadership and sales teams are capable and experienced, they are operating at very lean levels. Over the course of the last several years, a number of lower and mid-level employees have been let go or not replaced. Particularly large cuts have been made in the marketing services organization. One very meaningful loss appears to have been XXXXXXXXXXXXXXX. XXXXXXXXXXXXXXX was a XXXXXXXXXXXXXXX who was responsible for much of the new XXXXXXXXXXXXXXX product development efforts.

In light of these reductions, senior sales managers in both XXXXXXXXXXXXXXX and XXXXXXXXXXXXXXX divisions are taking on many additional tasks, such as: creating collateral sales materials, managing corporate communications, handling customer service issues, merchandising, developing new products, and quotations. While the sales managers are not doing poor work in any of these areas, they are missing out on doing their primary tasks of selling and being in-front of customers. They are also not in the field enough, supervising and leading their large teams of independent sales representatives.

It is also important to note that the capability of designing furniture for younger users and executing a sophisticated digital marketing program do not likely currently exist at the Company.

XXXXXXXXX recommends that two positions need to be filled at the Company:

1. A mid-level Marketing and Sales Administrator
2. A mid-senior level Merchandising Manager

XXXXXXXXX would recommend that the Administrator position be filled as soon as possible and that the Merchandising Manager role be filled when budgets allow for the incremental head count.

The main tasks of the Administrator would be:

- Sales Data Management - There appears to be a wealth of data available to the Company, but little evidence that the Company is analyzing and leveraging that data. Data that should be reviewed and acted upon weekly / monthly / quarterly includes, but is not limited to:
 - Account sales trends and profitability.
 - Independent sales rep performance.
 - Issues related to lapsed customers.
 - New customer and new channel opportunities.
 - Product distribution voids.
- Digital Marketing - A past XXXXXXXXX client once told XXXXXXXXX that the internet "will never be a major factor in the XXXXXXXXX industry". Not soon after that comment, the client closed for good. Digital marketing is now a major element in the category – especially on the XXXXXXXXX side. While the Company has a functioning web-site, it is not robust and up to date. Moreover, this individual will help the firm expand in the areas of SEO (search engine optimization), social media, email marketing, and XXM.
- Collateral Material Development - The Company has always had and will likely maintain a large library of product catalogues, spec and price lists, and other materials. This recommended position should be the focal point to control and maintain these materials.

The main tasks of the Merchandising Manager would be:

- New Product Development - The industry puts a premium on new products in both the XXXXXXXX and XXXXXXXX businesses. In the words of two people interviewed, "a XXXXXXXX company is only as good as its annual new products". Yet, the Company's new products over the past several years have not been as successful as they needed to be. This candidate would lead the initiative.
- Line Rationalization - The Company needs to constantly review and rationalize its product lines. This individual would lead the initiative.
- Line Modernization - Currently, the main products of the Company appeal to older Baby Boomer consumers. While that cohort is large, it is now dwarfed by Millennial and Generation X households. These two groups are now collectively buying more XXXXXXXX than Baby Boomers.

This dynamic was recently discussed in a XXXXXXXX article:

Nearly half of all "Millennial" households purchased XXXXXXXXXXXXXXX last year. The **76-million strong** group (age 21 - 38) bought XXXXX; (13.5% of all HH's), followed by XXXXXXXXXXX (12.7%) and XXXXXXXX (12.3%).

46% of all Generation X HH's, (people currently between ages 38 and 48 - **82-million strong**), made a XXXXXXXX and XXXXXXXX purchase last year. Gen X'ers spent more than \$25 billion on XXXXXXXX and XXXXXXXX last year, accounting for 31% of the total dollars spent. After XXXXXXXX, these households most bought XXXXXXXX XXXXXXXX - 11.9% of households.

38% of Baby Boomers, totaling **78 million** people purchased XXXXXXXX and XXXXXXXX last year. In XXXXXXXX they most often purchased XXXXXXXX, XXXXXXXX and XXXXXXXX. Older Baby Boomers,

currently between 58 and 67, most often bought XXXXXXXX and XXXXXXXX.

This candidate needs to be supporting initiative to design products more in line with the largest consumer buying groups. That is one of the most important mid- to long-term revenue opportunities available to the Company.

3. Marketing and Sales Programs

The sales force and senior Company management believe that the Company's sales and marketing programs are competitive and generally effective. These include (with some caveats):

- Spiff Programs (For the XXXXXXXX).
- Product Rebates (For the XXXXXXXX).
- Sales Commissions.
- The Web-Site.
- Digital Issues.
- Collateral Materials.

Spiffs & Product Rebates - The caveats noted immediately above relate to the spiff and rebate programs. While the spiffs and rebates are competitive and do not need to be increased, the Company has not kept pace with payments. The past due payments are now estimated at \$ XXXXXXXX for spiffs and \$ XXXXXXXX for rebates. This past due position is hurting Company revenues, as it is highly likely that wholesalers are diverting their focus to Company competitors that are making payments on their spiff and rebate commitments. It is recommended that the Company prioritize a plan to fund these past due payments as soon as possible and as aggressively as possible.

Sales Commissions - There is no need to alter the commission program.

The Web-Site - The current web-site is functional and does not require immediate fixes. However, it does have several areas that need attention. Among several things:

- The look should be updated to be cleaner and more modern.
- The strengths of the Company should be more prominent and a more important focus.
- The XXXXXXXX product line needs to be removed.
- Other discontinued and new products need to be deleted or added.
- Missing pictures should be added.
- The store locator needs updating.
- The "About Us" page needs to be updated in several ways – e.g. the company is no longer publically traded.

Digital Issues - In addition to the Web-site, several other digital issues should be addressed and developed by the Company including:

- Using "Go-To" meetings for regular sales meeting.
- Developing training videos for sales representatives and customer sales representatives.
- Developing comprehensive digital product catalogues.
- Developing email lists for distribution of Company newsletters and general communications.

These fixes/additions should be made in conjunction with the hiring of a Marketing and Sales Administrator and in conjunction with a broader digital strategy that will be noted below. However, given the other priorities of the Company, XXXXXXXX sees this as a 3-6 month project.

Collateral Materials – There does not need to be immediate changes to the array and process of collateral materials development. However, as will be noted below, collateral materials need to be produced for the XXXXXXXX new products rollout and for the latest round of XXXXXXXX t new products.

B. Immediate Marketing and Sales Priorities

1. Getting the Backlog Current

It cannot be over-stated how important and necessary it is for the Company to be current on future orders and catch up on its

past due back-log. The sales force was clear that while the Company's customer base was angry at the Company for poor service levels, they were not angry enough to abandon the Company at this time. The sales force was just as clear however, that if the Company did not get their service levels and backlog repaired shortly, then accounts would shortly seek alternative suppliers.

A common metaphor used by the sales managers was that they had all of their collective fingers in the dyke, but that they could not fill in any additional holes. Moreover, if any new holes were opened, it was impossible to predict how fast things could deteriorate.

The sales force also mentioned that as they are independent and rely on XX commissions, and if their sales go down they can't travel. When they can't travel, they can't see customers. When they can't see customers, customers won't buy. This cycle can only be broken if the Company gets out from under its backlog and again becomes current with its deliveries.

A number of sales people admitted that they are simply not selling anything new to existing customers or trying to find new customers because they are unsure of the Company's ability to fulfill orders.

It is accordingly recommended that the Company, upon the completion of the merger do everything within its power to close the backlog and to bring shipment and delivery timing back to historic performance levels.

2. Communications

The Company must develop and execute a communications strategy with its internal staff, independent representative, suppliers, vendors and the trade press.

Anticipation for the Company to emerge from its cash problems and poor service levels is very high. Even greater than that anticipation however, is the lack of clarity on what is going to actually happen with the Company post-merger.

As noted above, one of the Company’s greatest assets is the loyalty of its employers, vendors, and trade partners. Each of these groups wants the Company to succeed. As with any merger, but especially one where there are this many problems, a well strategized, articulated, and executed communications plan is necessary from the outset of the merger.

3. Marketing and Sales Actions

The summary of the immediate sales and marketing actions, post-merger are:

- a. Execute the Communication Action Plan.
- b. Prioritize Sales Opportunities and Risks.
- c. Call All Customers to:
 - 1. Communicate the Merger Status and Expectations.
 - 2. Train Retail Associates on XX Brand Equity and Quality.
 - 3. Clarify Status of Rebates and Spiffs.
 - 1. Re-Present 2013 New Products / XXXXXXXXXXXXXXXXXXXX
 - 4. Re-planogram Lost Retail Space – Consider a Retailer Dating Program.

Additional Discussion

a. Execute the Communication Action Plan – already expanded upon.

b. Prioritize Sales Opportunities and Risks

The very difficult and complicated task of prioritizing opportunities and risks must occur at the outset of the merger and involve the senior sales managers from both sides of the business. Specific attendees should include XXXXXXXXXXXXXXXXXXXXXXXXXXXX. These managers should examine their backlog, consult with their reps and be ready and

able to represent the interests of accounts and by extension the Company in discussions on how to spend limited capital.

c. Call All Customers to:

1. Communicate the Merger Status and Expectations

The issues of communications are noted above. Management has to provide the sales force with clear and coordinated communications to manage expectations.

2. Train Retail Associates on XX Brand Equity and Quality

As also noted above, the Company has a strong Brand Equity and many qualities. Yet, the current company communications are muddled and dated. While the Company does have a senior and experienced independent representative group, it cannot rely upon that group alone to communicate a muddled message to retail and/or distributor sales associates.

An IBISWorld analysis of the category suggested that “well trained sales associates” were one of the key drivers of sales in the category. Accordingly, the Company must refresh, distribute, and see through to execution a sales training regimen for both sides of the Company’s business.

3. Clarify Status of Rebates and Spiffs

On the contract side, there are roughly \$XXXXXXX in spiffs and rebates overdue. It is sales management’s opinion (and XXXXXXXX concurs) that Company sales are being adversely affected by this backlog. Within the context of the communication strategy outlined above, the Company needs to give clarity to accounts and to account sales representatives on the status of payments.

4. Re-Present 2013 New Products /
XXXXXXXXXXXXXXXXXX

It is universally believed by the sales forces on both sides of the Company's business that the 2013 new products and XXXXXXXXXXXXXXXX can still be leveraged in the market. However, the products and their supporting materials have to be produced and, or developed. Injecting the necessary capital to produce the products and materials can be a relatively low cost and "easy" to execute as part of the initiative to drive new and incremental sales.

5. Re-planogram Lost Retail Space – Consider a Retailer Dating Program

On the residential side of the business, the sales force believes that while no accounts have been lost due to the Company's service problems, many have cut back on the Company's retail "foot-print". This loss of retail space can contribute to a long-term decline in sales, as shoppers will simply have fewer choices of the Company's products.

Addressing this issue with a sales initiative is recommended. The initiative can only occur with once the Company becomes more current on its backlog and the Company's trade partners regain confidence in the Company's ability to fulfill orders, i.e. credibility has been re-established.

Effectively regaining retail space will represent both a "pipeline" sales opportunity and a longer-term "retail turn" opportunity. To make it effective, the Company should evaluate an extended dating program for customers that agree to provide the Company with added retail space. Even after taking into consideration the cost of money, this can be an effective program to generate short- and long-term sales.

C. Intermediate Marketing and Sales Actions: 2 to 6 Months

1. Writing a Strategic and Tactical Annual Plan

The Company does not have a strategic plan.

The industry functions on a consistent annual business process and schedule. That process and schedule focuses around major trade shows and new products.

The Company should invest the requisite time in developing a basic, straight forward, but ultimately controlling business assessment and strategic planning process for the organization. The Company should develop, reach consensus on, and then build and execute a plan that identifies:

- Key business drivers.
- Tactical plans to exploit the business drivers.
- Forecasts and measurements of success.
- Linked compensation plans.

2. Refocus on the Customer and Consumer

XXXXXXXXX believes that the Company needs to refocus on the customer and on the consumer. It was mentioned above that the Company's product mix is not in line with the majority of shoppers and that the Sales point of view has not been fully represented at important discussions on Company priorities. XXXXXXXXX also found it troubling that a Company with so many retail and wholesale partners did not have a receptionist to answer phones or a sufficiently supported Customer Service Group. This may be a function of the Company not having adequate information for the customer service group to share with the customers. It must be addressed.

3. Re-institute VMI/Quick Ship Program

On the XXXXXXXXXXXX, each sales representative and at least one internal VP noted that the most effective program the Company ever ran with its customers was the "Quick Ship Program". The program guaranteed retail partners that certain products would always be available for immediate shipment. Obviously, this is not an initiative that can be credibly reinstated immediately. However, given its past success and retail appeal, it should be brought back to the Company as soon as possible.

Reinstituting the program will also allow the Company to penetrate and service the expanding internet sales channel. According to the XXXXXXXX *Electronics Newsweekly*; "XXXXXXX and XXXXXXXX was the fastest-growing product group [on-line] with a CAGR of 14.79% during 2007-2012."

4. Develop and Execute SKU Prioritization/Plan

The Company has too many products and needs to reduce the offering. While this is not an immediate revenue opportunity, it is a long-term profit opportunity and if executed well the initiative can be an intermediate revenue opportunity.

To execute the program effectively, the Company minimally needs to:

- Rank sales and profits of current product lines.
- Identify customers who currently carry poor selling items.
- Examine the strategic implications of eliminating individual/groups of products.
- Develop sales strategies and tactics for product eliminations, including back-filling discontinued products and potential mark-down assistance for retail partners, and close-out strategies for discontinued warehouse stock.
- Develop Key Performance Indicators (KPIs) and metrics for program management.

5. Establish a Rep and Customer Council

This was a recommendation from several sales managers. It is a valid suggestion that has proven to be successful for many companies. However, it requires time, effort and follow-through and as such should be considered at a future date.

6. Simplify Pricing Sheets and Discount Programs

Sales managers complained about the complexity and the "unnecessary" price tiers in the Company's product lines. In general, simple is better, especially in a multi-tiered sales and distribution structured organizations. Sales and marketing management should simplify as many elements of the Company's price sheets and programs as possible.

7. Establish XXXXXXXX Showroom

Many Commercial XXXXXXXX companies have corporate office showrooms. These can provide an unlimited space to showcase lines when distributors visit the Company.

The Company appears to also have excess office space and a need to improve the appearance of the corporate offices. A showroom can be the perfect answer to those two issues.

8. Evaluate and Build Out Alternative Business Channels

The Company needs to assure itself that it has maximized opportunities in an array of sales channels, including, but not limited to:

- Architects and Designers
- Education
- Healthcare
- Travel
- Internet

V. Marketing and Sales Funding Needs

Over and above the required funding needed to bring the Company current on its backlog, spiffs and rebates, there is NOT a significant amount of funding required in the area of marketing and sales. Importantly, on both sides of the business the sales force believes that the Company should NOT significantly alter its promotional spending and/or set precedent by rewarding resellers with new programs.

While the President of the XXXXXXXX Division has submitted a list of funding needs that totals nearly \$700,000, XXXXXXXX believes that the immediate investments needed in the marketing and sales areas are roughly \$200,000. The specifics include:

- \$50k-\$100k to produce the products and materials for the 2013 new products.
- \$10k to produce and distribute company PR and communications initiatives to constituent groups.
- \$50k for enhanced digital programs.

- \$25k to fund incremental travel for all senior sales managers.

Additionally, for staffing:

- \$100k (\$25k per quarter) to fund new positions – marketing and sales manager – additional CSR support – receptionist.

VI. Forecast

The information provided to XXXXXXXX on historic sales by customer was not complete or useable and was potentially inaccurate. Accordingly, an important next step would be for the Company to do a detailed assessment of:

- Broad Company top-line sales trends.
- Key account trends.
- Sales trends by key sales representatives.
- Division, customer, sales rep and product line profitability.

With this all noted, XXXXXXXX believes that it can provide a qualified endorsement of a sales forecast that includes stability of sales for the residential business and up to a 5% increase in the contract business for 2014.

We believe this to be the case based upon:

- Broader beta market trends.
- The consensus of Company management that there are no long-term risks to the business from lost customers.
- Opportunities for the Company to successfully manage its sales initiatives in 2014 without the constant overhang of service issues and problems.

A. The XXXXXXXX Industry vs. XXXXXXXX

Based upon IBISWorld Reports, the Industry (both XXXXXXXX / XXXXXXXX and XXXXXXXX) is poised to continue its rebound from the terrible, recession based trough of 2006-2010. Specifically, IBIS reports:

XXXXXXX

- In the 5 years between 2006 and 2010, the XXXXXXXX industry contracted every year, with 2009 alone decreasing by nearly 30%.
- Low-cost imports also eroded domestic demand for US-made products.
- Many firms were forced to exit the industry completely, with the number of XXXXXXXX manufacturers decreasing by an average of 1.3% each year.
- Since 2010, the industry has partially rebounded, due to each of the driving forces within the industry rebounding. These forces include:
 - US enterprise growth
 - The expansion of corporate profits.
 - National unemployment rate
- Industry growth in 2011 and 2012 were 3% and 7%, respectively.
- Large companies in the space have had significant revenue increases in 2011 and 2012 including XXXXXXXX, XXXXXXXX and XXXXXXXX.
- XXXXXXX industry revenue is forecast to rise at an annualized rate of 1.0% through 2018

In light of beta market growth trends and the Company's ability to refocus, we believe that a growth forecast of 5% for 2014 is justified and appropriate.

XXXXXXX

- In the five years up to 2013, the XXXXXXXX Manufacturing industry suffered as recession driven consumer disposable income fell.
- The recession forced delays in housing starts, a major driver for the industry.
- Many XXXXXXXX manufacturers have either consolidated or exited manufacturing by offshoring production.
- The number of industry establishments is estimated to have decreased at an annualized rate of 4.6% over the five-year period ending in 2013.

- IBISWorld forecasts the industry to grow 6.3% in 2013. This forecast is based upon the revival of disposable income and housing starts.
- As disposable income continues to increase, demand for furniture will rise. However, IBISWorld believes that import competition will continue to hamper US manufacturer revenue growth.
- As a result, IBISWorld forecasts the US XXXXXXXX manufacturer industry revenue to fall at an annualized rate of 1.1% in the next five years.

In light of beta market trends, offset somewhat by the Company's ability to refocus, XXXXXXXX believes that the Company can stabilize the downward sales trends in its 2014 residential business. Additionally, if the Company can more effectively plan and execute on its marketing and sales plans in future years, it is justified and appropriate to forecast annual sales increases of 3% - 5% for 2015 and beyond.

B. Risks

Based upon the feedback below, XXXXXXXX does not think that the Company is at risk from lost customers due to the poor service performance over the past 6-12 months.

As noted above, there are some "turn" volume declines that can be expected due to the retail "foot print" reductions experienced in some residential customers. However the sales force is very confident that these sales can be won back.

These opinions are again based upon the assumptions that the Company will soon become current on its order backlog and will remain current on orders for the foreseeable future.

The specific feedback from sales managers is below:

Question: If the backlog can be produced and shipped in a reasonable period of time, how much business do you think the Company has permanently lost due to its service issues in 2013?

- Individual Employee Sales Manager comments

1. 3%-5% over the next 6 months – all can be won back.
 2. No current or future risk
 3. 3%-5% over the next 6 months – all can be won back.
 4. Minor risk from deXXeased retail “foot print”
 5. No current risk
- Individual Independent Rep comments
 1. No current risk
 2. No current risk
 3. No current risk
 4. 10%-25% risk to immediate business. All can be won back
 5. Contract division - No Current Risk

VIII. Summary of Action Steps

The section repeats the action steps that are previously noted. XXXXXXXX wants to reinforce how many of the next steps require new, additional skill sets at the Company and the compressed time that they should be initiated in.

The Items in italics are those that XXXXXXXX believes require additional or new Company resources.

- Prioritize Sales Opportunities and Risks.
- Call All Customers to:
- 1. Communicate the Merger Status and Expectations.
 2. Train Retail Associates on XX Brand Equity and Quality.
 3. Clarify Status of Rebates and Spiffs.
 4. Present 2013 New Products.
 5. Re-planogram Lost Retail Space – Consider a Retailer Dating Program.

Intermediate – First 6 Months, prioritized

- A. Prepare an Annual Strategic and Tactical Plan*
- B. Refocus on the Customer and Consumer*
- C. Develop and Execute an SKU Prioritization/Elimination Plan*
- D. Evaluate and Build Out Alternative Business Channels*

- E. Develop KPI report of key sales data – establish regular meeting to review and act on data*
- F. Develop digital marketing plan*
- G. Begin detailed sales analysis and forecast*

- H. Re-institute VMI/Quick Ship Program
- I. Establish a Representative and Customer Advisory Council
- J. "Freshen Up" Marketing and Sales Materials
- K. Simplify Pricing Sheets and Discount Programs
- L. Establish XXXXXXXX Showroom
- M. Recruit for recommended positions - Marketing and Sales Administrator, Receptionist and Merchandising Manager