

## 2006 Working Capital Survey

The online tables for the CFO Magazine 2006 Working Capital Survey, conducted by Hackett-REL Total Working Capital, feature a browsable version of 52 industry sectors, and many companies not included in the magazine. All data elements are based on public financials and adjusted for comparability; figures for companies marked with an asterisk have been adjusted for the effects of securitization. For more information, or to benchmark your company using Hackett-REL's methodology, visit [www.thehackettgroup.com/research/twc](http://www.thehackettgroup.com/research/twc).

COMPANY	2005	% Change		2005	% Change		2005	% Change		2005	% Change	
	DSO	05/04	04/03	DIO	05/04	04/03	DPO	05/04	04/03	DWC	05/04	04/03
<b>AEROSPACE &amp; DEFENSE</b>												
NORTHROP GRUMMAN	43.7	1%	-3%	13.9	8%	-19%	21.0	-2%	3%	36.7	5%	-12%
LOCKHEED MARTIN	44.9	7%	-9%	18.8	-2%	-29%	19.6	11%	8%	44.2	2%	-23%
TELEDYNE	50.7	3%	-7%	35.5	5%	23%	23.1	7%	4%	63.1	3%	4%
GOODRICH*	54.5	-3%	-5%	88.5	-2%	12%	36.1	-9%	14%	106.9	0%	2%
SEQUA	67.2	-4%	1%	86.1	3%	-5%	38.0	4%	-1%	115.3	-2%	-3%
BOEING	101.5	-7%	-2%	52.8	79%	-23%	34.1	7%	15%	120.2	13%	-13%
<b>SECTOR MEDIAN</b>	<b>59.6</b>	<b>-9%</b>	<b>1%</b>	<b>47.4</b>	<b>6%</b>	<b>0%</b>	<b>29.5</b>	<b>5%</b>	<b>12%</b>	<b>77.1</b>	<b>-6%</b>	<b>-3%</b>
<b>AIRLINES</b>												
SOUTHWEST AIRLINES	12.4	-10%	71%	7.2	-6%	34%	25.2	7%	-6%	-5.6	nm	-82%
CONTINENTAL AIRLINES	16.8	-4%	5%	6.5	-17%	0%	27.6	-2%	-18%	-4.2	44%	-71%
SKYWEST	3.7	-58%	76%	9.1	-15%	0%	12.6	-30%	-6%	0.2	nm	nm
DELTA AIR LINES	18.5	11%	-8%	3.9	-20%	-12%	13.4	0%	-2%	8.9	10%	-19%
UAL	17.6	-17%	-14%	4.1	-22%	-26%	12.5	-6%	0%	9.2	-30%	-29%
NORTHWEST AIRLINES	17.6	18%	-19%	7.8	12%	-28%	10.2	-45%	-12%	15.3	nm	-51%
<b>SECTOR MEDIAN</b>	<b>15.2</b>	<b>10%</b>	<b>-11%</b>	<b>6.5</b>	<b>-14%</b>	<b>-3%</b>	<b>16.5</b>	<b>-13%</b>	<b>-4%</b>	<b>5.3</b>	<b>115%</b>	<b>-30%</b>
<b>APPAREL RETAILERS</b>												
GAP	7.3	2%	4%	38.6	-5%	4%	25.8	-7%	3%	20.1	0%	5%
TJX	3.2	9%	15%	53.8	-7%	6%	29.9	-4%	16%	27.1	-7%	-2%
LIMITED BRANDS	6.8	38%	11%	43.7	-1%	15%	20.1	5%	4%	30.4	1%	23%
TALBOTS	42.4	-1%	4%	49.8	-3%	34%	17.2	23%	24%	74.9	-6%	18%
KOHL S	45.0	4%	6%	60.9	0%	6%	22.6	3%	16%	83.3	1%	4%
JO ANN STORES	12.6	4%	4%	99.8	13%	4%	28.4	-16%	31%	84.0	25%	-6%
<b>SECTOR MEDIAN</b>	<b>6.6</b>	<b>21%</b>	<b>-12%</b>	<b>51.8</b>	<b>0%</b>	<b>1%</b>	<b>22.4</b>	<b>2%</b>	<b>-2%</b>	<b>36.0</b>	<b>3%</b>	<b>0%</b>

COMPANY	2005	% Change		2005	% Change		2005	% Change		2005	% Change	
	DSO	05/04	04/03	DIO	05/04	04/03	DPO	05/04	04/03	DWC	05/04	04/03
<b>AUTO MANUFACTURERS</b>												
GENERAL MOTORS*	288.4	-1%	2%	32.0	21%	3%	60.4	10%	9%	259.9	-1%	1%
FORD MOTOR*	275.6	-5%	-5%	24.4	-9%	10%	39.4	-1%	-1%	260.7	-6%	-4%
<b>SECTOR MEDIAN</b>	<b>282.0</b>	<b>-3%</b>	<b>-2%</b>	<b>28.2</b>	<b>6%</b>	<b>7%</b>	<b>49.9</b>	<b>5%</b>	<b>4%</b>	<b>260.3</b>	<b>-4%</b>	<b>-2%</b>
<b>AUTO PARTS</b>												
VISTEON	39.5	-21%	-2%	11.5	-34%	11%	38.8	-18%	0%	12.3	-39%	3%
LEAR*	58.6	5%	11%	21.5	21%	9%	63.9	10%	8%	16.2	7%	22%
JOHNSON CONTROLS	62.1	10%	-4%	13.1	3%	-4%	52.3	3%	-5%	22.8	23%	-1%
FEDERAL MOGUL	58.7	-5%	-4%	46.9	-17%	2%	23.5	-9%	17%	82.1	-11%	-5%
COOPER TIRE & RUBBER	57.4	-17%	8%	51.8	19%	49%	26.7	-16%	15%	82.5	2%	24%
EXIDE TECHNOLOGIES	93.3	-4%	-5%	53.9	-11%	-2%	46.2	7%	13%	101.0	-12%	-9%
<b>SECTOR MEDIAN</b>	<b>58.4</b>	<b>3%</b>	<b>3%</b>	<b>29.6</b>	<b>-11%</b>	<b>13%</b>	<b>38.3</b>	<b>-3%</b>	<b>13%</b>	<b>49.7</b>	<b>-1%</b>	<b>1%</b>
<b>BIOTECHNOLOGY</b>												
QUEST DIAGNOSTICS	48.6	5%	0%	5.2	-4%	-3%	12.8	41%	1%	40.9	-4%	-1%
LABORATORY CORP OF AMERICA	54.1	4%	-3%	7.2	-1%	25%	12.7	26%	11%	48.5	-2%	-2%
BIOGEN	40.1	-13%	-17%	27.5	-34%	54%	15.0	-25%	13%	52.6	-22%	4%
GENZYME	81.5	-10%	7%	39.7	-18%	-14%	12.9	-12%	-24%	108.3	-13%	3%
CHIRON	90.5	6%	8%	44.0	-6%	14%	22.4	-19%	30%	112.1	7%	5%
MONSANTO	95.9	-26%	-21%	91.0	17%	-11%	20.2	-8%	7%	166.7	-10%	-20%
<b>SECTOR MEDIAN</b>	<b>70.4</b>	<b>-6%</b>	<b>9%</b>	<b>37.8</b>	<b>-7%</b>	<b>-2%</b>	<b>15.8</b>	<b>-2%</b>	<b>-2%</b>	<b>92.4</b>	<b>-7%</b>	<b>6%</b>
<b>BUILDING MATERIALS</b>												
OWENS CORNING*	35.1	0%	0%	27.5	-4%	0%	30.4	7%	16%	32.2	-8%	-10%
USG	32.2	-4%	5%	22.4	-18%	6%	20.0	-9%	9%	34.6	-11%	3%
SHERWIN WILLIAMS	41.1	-5%	18%	41.0	-11%	7%	36.5	-6%	-2%	45.6	-10%	26%
GENLYTE	54.4	-4%	0%	44.5	-4%	-9%	33.7	-5%	3%	65.2	-4%	-7%
LAFARGE NORTH AMERICA	61.9	-1%	21%	37.0	7%	-16%	25.1	-8%	16%	73.8	6%	1%
TEXAS INDUSTRIES	45.8	-1%	-3%	61.6	6%	-20%	28.5	20%	-26%	78.9	-2%	-8%
<b>SECTOR MEDIAN</b>	<b>45.8</b>	<b>1%</b>	<b>-4%</b>	<b>36.6</b>	<b>6%</b>	<b>2%</b>	<b>26.3</b>	<b>-3%</b>	<b>11%</b>	<b>56.1</b>	<b>6%</b>	<b>-7%</b>

	2005	% Change		2005	% Change		2005	% Change		2005	% Change	
COMPANY	DSO	05/04	04/03	DIO	05/04	04/03	DPO	05/04	04/03	DWC	05/04	04/03
<b>CHEMICALS COMMODITY</b>												
LYONDELL CHEMICAL	33.7	-4%	0%	35.8	-8%	7%	29.2	12%	-4%	40.3	-16%	16%
GEORGIA GULF*	48.2	0%	20%	31.4	2%	-46%	32.5	-4%	17%	47.1	5%	-34%
ARCH CHEMICALS*	51.2	-1%	9%	48.1	-2%	-4%	48.8	-6%	3%	50.5	4%	2%
MINERALS TECHNOLOGIES	67.5	9%	-7%	43.6	4%	8%	22.5	1%	12%	88.6	9%	-4%
DU PONT DE NEMOURS	53.5	4%	11%	65.0	8%	8%	29.3	9%	17%	89.2	5%	7%
A SCHULMAN	57.4	-4%	2%	59.4	-13%	7%	26.0	-7%	27%	90.9	-10%	-1%
<b>SECTOR MEDIAN</b>	<b>49.1</b>	<b>-1%</b>	<b>7%</b>	<b>42.8</b>	<b>-7%</b>	<b>-6%</b>	<b>29.6</b>	<b>7%</b>	<b>-2%</b>	<b>62.3</b>	<b>-9%</b>	<b>1%</b>
<b>CHEMICALS SPECIALTY</b>												
EASTMAN CHEMICAL*	40.1	-17%	-5%	34.7	7%	-27%	27.6	5%	-13%	47.2	-14%	-16%
AVERY DENNISON	57.6	-7%	-3%	29.3	-3%	-3%	38.5	-11%	3%	48.3	-1%	-7%
PRAXAIR	66.1	-3%	9%	17.8	-2%	-8%	30.5	10%	3%	53.4	-9%	6%
ALBEMARLE	67.1	-3%	-7%	71.2	3%	2%	38.5	-6%	12%	99.8	3%	-8%
IFF	55.8	-7%	-2%	78.9	-4%	-6%	18.1	-3%	-7%	116.7	-6%	-4%
CABOT	73.9	2%	7%	85.0	-7%	-8%	30.9	-6%	12%	128.0	-2%	-5%
<b>SECTOR MEDIAN</b>	<b>57.1</b>	<b>-5%</b>	<b>-1%</b>	<b>39.5</b>	<b>-4%</b>	<b>-5%</b>	<b>30.0</b>	<b>-3%</b>	<b>4%</b>	<b>66.6</b>	<b>-6%</b>	<b>-5%</b>
<b>CLOTHING &amp; FABRICS</b>												
LIZ CLAIBORNE	31.3	-8%	1%	40.4	-5%	2%	18.9	-8%	5%	52.8	-6%	1%
KELLWOOD	52.0	1%	3%	36.5	-18%	-9%	30.3	15%	-5%	58.3	-17%	-2%
JONES APPAREL	33.0	-6%	9%	46.8	-10%	6%	18.5	-9%	0%	61.3	-9%	10%
WARNACO	51.8	-8%	-7%	79.2	-8%	6%	30.7	-2%	13%	100.3	-10%	-2%
QUIKSILVER	103.9	37%	-9%	64.0	32%	-11%	35.2	24%	18%	132.8	38%	-16%
RUSSELL	58.7	-2%	10%	112.0	-3%	8%	29.8	12%	10%	140.9	-5%	9%
<b>SECTOR MEDIAN</b>	<b>51.0</b>	<b>-5%</b>	<b>5%</b>	<b>47.3</b>	<b>-5%</b>	<b>-4%</b>	<b>27.6</b>	<b>5%</b>	<b>9%</b>	<b>70.8</b>	<b>-9%</b>	<b>-2%</b>
<b>COMMUNICATIONS TECHNOLOGY</b>												
QUALCOMM	35.0	-19%	-4%	11.4	-1%	14%	24.2	13%	19%	22.2	-34%	-10%
BLUELINX	25.9	8%	-5%	30.7	-7%	26%	21.2	20%	88%	35.4	-9%	-7%
MOTOROLA	57.3	9%	-13%	25.0	-16%	-21%	43.6	12%	3%	38.6	-11%	-28%
ADC TELECOMMUNICATIONS	73.1	-19%	27%	43.7	-6%	29%	24.0	-29%	23%	92.7	-9%	29%
ANDREW	87.7	6%	-3%	65.8	-6%	7%	42.9	10%	65%	110.5	-3%	-11%
ROCKWELL COLLINS	77.6	1%	2%	72.6	-10%	-9%	30.8	3%	5%	119.3	-7%	-6%
<b>SECTOR MEDIAN</b>	<b>57.9</b>	<b>3%</b>	<b>-4%</b>	<b>33.1</b>	<b>-4%</b>	<b>-2%</b>	<b>30.0</b>	<b>-7%</b>	<b>11%</b>	<b>61.0</b>	<b>5%</b>	<b>-9%</b>

COMPANY	2005	% Change		2005	% Change		2005	% Change		2005	% Change	
	DSO	05/04	04/03	DIO	05/04	04/03	DPO	05/04	04/03	DWC	05/04	04/03
<b>COMPUTER MAKERS</b>												
DELL	35.6	9%	2%	3.8	10%	18%	64.2	-3%	2%	-24.9	-17%	1%
APPLE COMPUTER	23.4	-31%	-24%	4.3	-3%	35%	46.6	-27%	-6%	-18.8	-26%	30%
MAXTOR	35.4	-14%	-15%	21.5	-3%	13%	60.5	-7%	0%	-3.6	nm	nm
EMC	52.7	2%	1%	27.2	19%	-17%	21.9	-6%	4%	58.0	13%	-9%
NCR	75.7	-2%	-1%	21.9	1%	8%	29.7	-1%	11%	67.9	-1%	-3%
IBM	93.3	-7%	-4%	11.4	-9%	4%	29.4	-18%	3%	75.2	-2%	-6%
<b>SECTOR MEDIAN</b>	<b>49.0</b>	<b>0%</b>	<b>-2%</b>	<b>18.1</b>	<b>-4%</b>	<b>34%</b>	<b>38.7</b>	<b>-5%</b>	<b>9%</b>	<b>28.3</b>	<b>5%</b>	<b>2%</b>
<b>CONSUMER &amp; HOUSEHOLD SERVICES</b>												
H & R BLOCK	48.7	-9%	7%	0.0	-	-	78.5	-14%	9%	-29.7	-22%	12%
CENTRAL PARKING	21.6	14%	20%	0.0	-	-	27.0	1%	3%	-5.5	-30%	-22%
PRICELINE	11.4	56%	60%	0.0	-	-	14.4	-11%	53%	-3.0	-67%	47%
APOLLO	32.7	10%	-12%	0.0	-	-	6.5	-37%	31%	26.2	35%	-25%
REGIS	7.9	19%	-4%	30.7	0%	-10%	10.7	6%	-17%	28.0	3%	-5%
DOLLAR THRIFTY AUTOMOTIVE	53.2	7%	2%	0.0	-	-	18.5	14%	12%	34.7	3%	-2%
<b>SECTOR MEDIAN</b>	<b>24.4</b>	<b>-9%</b>	<b>-20%</b>	<b>0.0</b>	<b>-</b>	<b>-</b>	<b>10.7</b>	<b>3%</b>	<b>-5%</b>	<b>13.8</b>	<b>-17%</b>	<b>-28%</b>
<b>CONTAINERS &amp; PACKAGING</b>												
CROWN*	43.7	-5%	7%	42.8	-6%	1%	58.3	-3%	14%	28.3	-10%	-11%
GREIF	38.9	-23%	-9%	25.7	-19%	-1%	35.3	-24%	54%	29.3	-19%	-38%
SMURFIT STONE CONTAINER*	29.4	-7%	-10%	31.9	-8%	3%	28.4	7%	10%	32.9	-17%	-11%
PACTIV	42.2	6%	-1%	38.3	-14%	-4%	23.7	-10%	14%	56.8	-2%	-8%
OWENS ILLINOIS	51.9	19%	-10%	48.5	-18%	-5%	43.5	-4%	33%	56.9	-1%	-25%
SEALED AIR	60.2	-5%	0%	36.6	-9%	5%	22.4	-6%	21%	74.4	-7%	-3%
<b>SECTOR MEDIAN</b>	<b>42.5</b>	<b>-4%</b>	<b>4%</b>	<b>40.4</b>	<b>-7%</b>	<b>0%</b>	<b>33.3</b>	<b>-1%</b>	<b>11%</b>	<b>49.6</b>	<b>-8%</b>	<b>-3%</b>
<b>DISTRIBUTERS</b>												
BRIGHTPOINT*	31.4	-18%	5%	21.3	-6%	2%	39.6	-5%	0%	13.1	-31%	13%
AGILYSYS	59.4	-23%	44%	10.6	-22%	-9%	51.5	-5%	25%	18.6	-49%	46%
INGRAM MICRO*	40.4	-7%	10%	28.0	-10%	1%	44.0	-13%	11%	24.3	1%	-4%
ARROW ELECTRONICS	75.7	11%	-8%	48.9	-4%	-8%	53.2	23%	-14%	71.4	-6%	-4%
ANIXTER*	73.2	6%	-1%	67.5	4%	-7%	41.4	15%	-15%	99.4	2%	1%
MSC INDUSTRIAL DIRECT	42.0	-4%	8%	76.7	-11%	-1%	12.1	-12%	7%	106.6	-8%	1%
<b>SECTOR MEDIAN</b>	<b>50.9</b>	<b>3%</b>	<b>4%</b>	<b>38.4</b>	<b>-15%</b>	<b>0%</b>	<b>39.4</b>	<b>4%</b>	<b>1%</b>	<b>49.9</b>	<b>-12%</b>	<b>3%</b>

COMPANY	2005	% Change		2005	% Change		2005	% Change		2005	% Change	
	DSO	05/04	04/03	DIO	05/04	04/03	DPO	05/04	04/03	DWC	05/04	04/03
<b>DRUG RETAILERS</b>												
AMERISOURCEBERGEN	17.7	14%	-8%	26.8	-24%	-16%	35.4	4%	-14%	9.0	-46%	-13%
CARDINAL HEALTH	18.0	-7%	8%	36.0	-14%	-15%	37.1	3%	6%	16.8	-33%	-24%
CAREMARK	23.0	-3%	-1%	5.0	-5%	-36%	9.4	15%	-48%	18.5	-11%	6%
WALGREEN	12.1	6%	0%	48.4	5%	-2%	25.2	-2%	10%	35.2	11%	-10%
RITE AID	14.5	5%	-7%	49.5	-1%	3%	18.2	11%	-1%	45.7	-4%	1%
CVS	18.1	-14%	14%	56.4	-13%	18%	24.3	-10%	19%	50.2	-15%	16%
<b>SECTOR MEDIAN</b>	<b>18.0</b>	<b>-7%</b>	<b>8%</b>	<b>36.0</b>	<b>2%</b>	<b>-16%</b>	<b>27.3</b>	<b>1%</b>	<b>13%</b>	<b>26.6</b>	<b>-3%</b>	<b>-24%</b>
<b>ELECTRICAL COMPONENTS</b>												
FLEXTRONICS	42.3	-10%	22%	34.9	18%	-5%	57.9	7%	23%	19.2	-16%	-13%
SANMINA SCI	46.0	-8%	-10%	31.6	-1%	-8%	48.5	-1%	-8%	29.0	-12%	-11%
SOLECTRON	41.3	-15%	-7%	38.8	-15%	-3%	47.9	8%	-5%	32.1	-36%	-5%
LINCOLN ELECTRIC	55.2	-8%	2%	62.9	-3%	6%	27.8	-9%	12%	90.3	-4%	2%
VISHAY INTERTECHNOLOGY	55.8	5%	-15%	77.5	-1%	-10%	22.7	14%	-25%	110.6	-1%	-9%
AMERICAN POWER CONVERSION	69.1	-2%	7%	99.9	0%	0%	32.5	15%	11%	136.5	-4%	1%
<b>SECTOR MEDIAN</b>	<b>53.7</b>	<b>4%</b>	<b>1%</b>	<b>45.9</b>	<b>-4%</b>	<b>1%</b>	<b>33.1</b>	<b>0%</b>	<b>10%</b>	<b>66.4</b>	<b>0%</b>	<b>-15%</b>
<b>FOOD PRODUCERS</b>												
DEAN FOODS	30.1	0%	2%	13.2	0%	-22%	19.3	-3%	-4%	24.1	2%	-9%
GENERAL MILLS	33.6	1%	-2%	33.7	-4%	-7%	36.9	-2%	-17%	30.4	-1%	16%
TYSON FOODS	17.0	0%	-10%	28.9	2%	-4%	13.5	3%	5%	32.5	0%	-10%
MCCORMICK	52.0	-12%	5%	48.4	-4%	-13%	27.9	-1%	-2%	72.5	-11%	-5%
HERSHEY	42.2	25%	-5%	46.1	0%	6%	12.7	3%	6%	75.6	12%	0%
CONAGRA FOODS	32.4	-3%	5%	65.5	-1%	-3%	20.5	-13%	-11%	77.4	2%	3%
<b>SECTOR MEDIAN</b>	<b>31.9</b>	<b>4%</b>	<b>5%</b>	<b>42.6</b>	<b>4%</b>	<b>-2%</b>	<b>19.9</b>	<b>-9%</b>	<b>-2%</b>	<b>54.6</b>	<b>9%</b>	<b>2%</b>
<b>FOOD RETAILERS</b>												
7 ELEVEN	6.2	1%	-20%	8.6	1%	1%	13.1	9%	31%	1.7	-33%	-63%
SUPERVALU	8.8	0%	6%	19.3	0%	-3%	20.8	0%	8%	7.3	0%	-18%
SAFEWAY	3.3	-4%	-12%	26.3	-6%	3%	20.4	14%	16%	9.2	-32%	-14%
RUDDICK	9.6	6%	3%	30.5	2%	4%	20.3	6%	0%	19.8	0%	9%
NASH FINCH	15.0	2%	8%	22.2	11%	-10%	16.7	-1%	8%	20.5	15%	-12%
INGLES MARKETS	6.3	7%	3%	32.8	1%	-9%	18.1	19%	-43%	21.0	-9%	55%
<b>SECTOR MEDIAN</b>	<b>5.7</b>	<b>-3%</b>	<b>0%</b>	<b>23.2</b>	<b>6%</b>	<b>-6%</b>	<b>16.5</b>	<b>5%</b>	<b>0%</b>	<b>12.3</b>	<b>3%</b>	<b>-12%</b>

COMPANY	2005	% Change		2005	% Change		2005	% Change		2005	% Change	
	DSO	05/04	04/03	DIO	05/04	04/03	DPO	05/04	04/03	DWC	05/04	04/03
<b>FOOTWEAR</b>												
GENESCO	6.0	5%	5%	65.6	-1%	-9%	21.0	0%	0%	50.5	-1%	-12%
TIMBERLAND	38.4	2%	11%	38.0	22%	-4%	22.1	74%	23%	54.2	-3%	0%
REEBOK	63.7	0%	14%	44.2	0%	20%	17.7	0%	9%	90.2	0%	18%
WOLVERINE	54.1	-3%	-8%	55.5	-18%	-1%	14.1	-24%	72%	95.4	-9%	-11%
<b>SECTOR MEDIAN</b>	<b>46.2</b>	<b>-1%</b>	<b>4%</b>	<b>51.8</b>	<b>-10%</b>	<b>-4%</b>	<b>21.6</b>	<b>9%</b>	<b>10%</b>	<b>76.5</b>	<b>-9%</b>	<b>-3%</b>
<b>HEALTH CARE PROVIDERS</b>												
HEALTH NET	7.8	1%	-31%	0.0	-	-	11.2	38%	-12%	-3.4	nm	145%
UNITEDHEALTH	7.9	-2%	-14%	0.0	-	-	3.7	1%	0%	4.2	-5%	-23%
HUMANA	18.4	19%	14%	0.0	-	-	13.2	-3%	3%	5.2	178%	445%
TRIAD HOSPITALS	61.5	12%	-4%	10.0	4%	-9%	15.2	28%	-18%	56.3	7%	-1%
TENET HEALTHCARE	57.9	-7%	-7%	7.2	4%	12%	3.8	4%	0%	61.3	-6%	-6%
OMNICARE	88.6	24%	-1%	32.9	18%	-18%	27.6	16%	-23%	93.9	24%	0%
<b>SECTOR MEDIAN</b>	<b>43.9</b>	<b>3%</b>	<b>-12%</b>	<b>2.9</b>	<b>8%</b>	<b>4%</b>	<b>12.2</b>	<b>8%</b>	<b>-7%</b>	<b>34.5</b>	<b>2%</b>	<b>-12%</b>
<b>HEAVY CONSTRUCTION</b>												
FLUOR	23.6	-20%	12%	30.8	-27%	22%	27.8	-1%	19%	26.5	-39%	17%
WASHINGTON GROUP	60.9	5%	2%	0.0	-	-	29.0	12%	0%	31.8	-2%	3%
PETER KIEWIT SONS	71.6	19%	12%	0.0	-	-	23.3	-1%	1%	48.3	32%	20%
JACOBS ENGINEERING	66.7	-7%	17%	0.0	-	-	16.6	7%	0%	50.1	-11%	22%
<b>SECTOR MEDIAN</b>	<b>66.3</b>	<b>9%</b>	<b>6%</b>	<b>0.4</b>	<b>-5%</b>	<b>2%</b>	<b>28.4</b>	<b>5%</b>	<b>9%</b>	<b>38.3</b>	<b>12%</b>	<b>4%</b>
<b>HOME CONSTRUCTION</b>												
PERINI	133.4	45%	-22%	0.0	-	-	98.3	44%	29%	35.0	49%	-64%
NVR	2.8	138%	25%	74.1	21%	-2%	20.0	4%	-2%	57.0	31%	-2%
WALTER INDUSTRIES	66.8	41%	-8%	110.3	70%	-9%	32.3	29%	-24%	144.9	66%	-3%
WILLIAM LYON HOMES	0.0	-	-	279.1	32%	-25%	13.2	68%	-46%	265.8	30%	-24%
STANDARD PACIFIC	0.0	-	-	320.2	23%	-14%	10.5	0%	-13%	309.7	24%	-14%
TOLL BROTHERS	18.0	-22%	2%	319.3	-13%	-10%	16.2	-6%	-15%	321.2	-13%	-9%
<b>SECTOR MEDIAN</b>	<b>5.7</b>	<b>49%</b>	<b>11%</b>	<b>220.5</b>	<b>2%</b>	<b>8%</b>	<b>19.3</b>	<b>3%</b>	<b>-3%</b>	<b>206.9</b>	<b>3%</b>	<b>9%</b>

COMPANY	2005	% Change		2005	% Change		2005	% Change		2005	% Change	
	DSO	05/04	04/03	DIO	05/04	04/03	DPO	05/04	04/03	DWC	05/04	04/03
<b>HOME FURNITURE</b>												
HERMAN MILLER	40.9	5%	13%	11.2	8%	23%	25.7	4%	22%	26.5	8%	8%
HNI	41.5	1%	8%	13.6	0%	31%	13.0	-2%	45%	42.1	2%	6%
LEGGETT & PLATT	56.5	5%	1%	52.8	4%	-3%	17.5	9%	-1%	91.9	4%	-1%
FURNITURE BRANDS INTERNATIONAL	53.4	-4%	-1%	66.2	0%	4%	15.6	22%	-1%	104.0	-5%	2%
<b>SECTOR MEDIAN</b>	<b>46.9</b>	<b>-1%</b>	<b>-4%</b>	<b>50.5</b>	<b>-6%</b>	<b>6%</b>	<b>18.1</b>	<b>8%</b>	<b>18%</b>	<b>79.4</b>	<b>-6%</b>	<b>-5%</b>
<b>HOUSEHOLD PRODUCTS, NON DURABLE</b>												
CLOROX	34.2	-12%	-5%	26.9	6%	9%	28.9	10%	-5%	32.2	-15%	4%
PROCTER & GAMBLE	26.9	-6%	12%	32.2	4%	1%	24.5	-4%	8%	34.7	2%	4%
COLGATE PALMOLIVE	41.9	-8%	1%	27.4	-6%	10%	28.1	-6%	7%	41.3	-8%	3%
SCOTTS MIRACLE	49.8	-2%	-7%	50.1	0%	-5%	23.4	4%	-19%	76.5	-2%	-1%
CENTRAL GARDEN	48.9	-8%	14%	71.6	4%	-1%	25.5	-16%	-9%	95.0	4%	11%
ENERGIZER HOLDINGS	82.6	1%	31%	59.9	0%	-3%	28.3	-1%	-6%	114.3	2%	21%
<b>SECTOR MEDIAN</b>	<b>41.9</b>	<b>-8%</b>	<b>1%</b>	<b>40.2</b>	<b>-1%</b>	<b>2%</b>	<b>25.5</b>	<b>0%</b>	<b>-8%</b>	<b>56.7</b>	<b>-6%</b>	<b>6%</b>
<b>INDUSTRIAL TECHNOLOGY</b>												
SYMBOL TECHNOLOGIES*	44.0	-2%	-6%	37.7	-14%	-14%	29.3	-2%	21%	52.4	-11%	-21%
TEKTRONIX	54.7	4%	14%	46.2	14%	-6%	25.3	-22%	19%	75.6	24%	-2%
PERKINELMER	73.3	-5%	-3%	40.4	-6%	-5%	36.4	12%	-12%	77.3	-12%	0%
WATERS	80.9	-10%	10%	41.5	-10%	-6%	13.9	-9%	-9%	108.4	-10%	6%
DIEBOLD	95.4	7%	-7%	48.2	-2%	9%	25.5	19%	8%	118.1	1%	-4%
PALL	94.8	-2%	1%	70.2	12%	1%	27.4	13%	14%	137.6	2%	-1%
<b>SECTOR MEDIAN</b>	<b>71.3</b>	<b>-6%</b>	<b>-4%</b>	<b>49.7</b>	<b>-7%</b>	<b>1%</b>	<b>26.5</b>	<b>14%</b>	<b>13%</b>	<b>94.6</b>	<b>-11%</b>	<b>-5%</b>
<b>INDUSTRIAL DIVERSIFIED</b>												
GENERAL ELECTRIC	59.6	-6%	13%	40.8	-3%	-6%	47.0	-3%	7%	53.5	-7%	2%
3M	48.9	-4%	-6%	37.3	8%	-5%	21.7	2%	-2%	64.6	1%	-7%
EATON	57.5	-1%	8%	35.4	2%	6%	26.1	-6%	17%	66.8	3%	3%
STANLEY WORKS	67.7	-3%	4%	51.2	2%	-2%	36.4	0%	12%	82.5	-2%	-2%
TIMKEN	50.3	-12%	2%	70.5	0%	10%	35.4	-13%	3%	85.4	-2%	8%
BLACK & DECKER	63.3	3%	-6%	58.7	2%	1%	26.1	-4%	-10%	95.8	5%	0%
<b>SECTOR MEDIAN</b>	<b>59.3</b>	<b>-1%</b>	<b>0%</b>	<b>41.6</b>	<b>-3%</b>	<b>-6%</b>	<b>28.1</b>	<b>1%</b>	<b>-6%</b>	<b>72.7</b>	<b>-2%</b>	<b>-1%</b>

COMPANY	2005	% Change		2005	% Change		2005	% Change		2005	% Change	
	DSO	05/04	04/03	DIO	05/04	04/03	DPO	05/04	04/03	DWC	05/04	04/03
<b>LAND TRANSPORTATION</b>												
STEWART & STEVENSON SERVICES	32.8	-20%	-19%	11.0	-8%	-77%	31.9	12%	28%	11.9	-52%	-69%
TRINITY INDUSTRIES	31.5	-12%	-30%	55.9	-16%	2%	41.5	0%	2%	45.8	-25%	-19%
OSHKOSH TRUCK	34.6	-16%	35%	60.4	2%	29%	28.0	-13%	47%	67.0	-1%	25%
FEDERAL SIGNAL	53.6	-19%	11%	49.8	-18%	12%	23.9	-1%	4%	79.6	-23%	13%
<b>SECTOR MEDIAN</b>	<b>34.6</b>	<b>-16%</b>	<b>-15%</b>	<b>49.8</b>	<b>8%</b>	<b>1%</b>	<b>28.0</b>	<b>-2%</b>	<b>24%</b>	<b>56.4</b>	<b>-4%</b>	<b>-18%</b>
<b>MACHINERY MAKERS</b>												
NACCO INDUSTRIES	42.3	-9%	-2%	51.9	-8%	9%	45.6	-14%	21%	48.7	-2%	-9%
MANITOWOC*	47.9	-9%	-9%	53.7	1%	6%	51.3	0%	8%	50.3	-8%	-10%
AGCO*	74.9	-16%	8%	71.2	-4%	12%	39.6	-5%	29%	106.5	-12%	4%
JOY GLOBAL	66.6	0%	14%	103.8	-8%	-2%	30.4	-14%	33%	140.0	-3%	-2%
<b>SECTOR MEDIAN</b>	<b>59.6</b>	<b>-8%</b>	<b>7%</b>	<b>53.7</b>	<b>-15%</b>	<b>5%</b>	<b>39.6</b>	<b>-5%</b>	<b>29%</b>	<b>73.7</b>	<b>-14%</b>	<b>-2%</b>
<b>MEDICAL DEVICES</b>												
DENTSPLY INTERNATIONAL	54.2	5%	-8%	44.3	-4%	-4%	17.5	-11%	-2%	81.0	4%	-7%
STRYKER*	57.7	-10%	-2%	42.2	-11%	0%	15.5	-16%	32%	84.5	-9%	-5%
EDWARDS LIFESCIENCES*	75.3	-1%	-5%	48.1	-4%	-2%	22.2	-9%	-15%	101.2	-1%	-1%
ST JUDE MEDICAL	99.4	-1%	6%	47.4	-10%	-11%	21.2	-2%	-11%	125.6	-4%	2%
BECKMAN COULTER	89.9	-9%	-5%	69.0	-2%	8%	25.6	6%	27%	133.3	-8%	-3%
BIOMET	93.1	-12%	-4%	91.2	4%	-6%	11.1	-12%	13%	173.3	-4%	-6%
<b>SECTOR MEDIAN</b>	<b>83.2</b>	<b>2%</b>	<b>-2%</b>	<b>44.3</b>	<b>-6%</b>	<b>-1%</b>	<b>17.5</b>	<b>-5%</b>	<b>11%</b>	<b>110.0</b>	<b>-1%</b>	<b>-4%</b>
<b>MEDICAL SUPPLIES</b>												
OWENS & MINOR	26.7	-4%	-9%	33.3	-5%	6%	24.9	10%	-3%	35.2	-13%	1%
FISHER SCIENTIFIC	45.6	3%	0%	39.6	-9%	20%	32.8	0%	-15%	52.4	-5%	31%
PATTERSON	47.8	-6%	-7%	31.1	1%	12%	26.3	-1%	8%	52.6	-4%	-5%
BAUSCH & LOMB	83.6	0%	-3%	33.4	0%	-11%	15.3	0%	-18%	101.7	0%	-3%
ZIMMER	58.2	-9%	-6%	64.8	-1%	-12%	13.7	-15%	-10%	109.3	-4%	-9%
BAXTER INTERNATIONAL	82.2	2%	-1%	71.3	-13%	-5%	27.1	-15%	-16%	126.4	-3%	1%
<b>SECTOR MEDIAN</b>	<b>56.0</b>	<b>-9%</b>	<b>3%</b>	<b>34.2</b>	<b>-2%</b>	<b>-6%</b>	<b>20.2</b>	<b>-2%</b>	<b>-2%</b>	<b>69.9</b>	<b>-8%</b>	<b>0%</b>



COMPANY	2005	% Change		2005	% Change		2005	% Change		2005	% Change	
	DSO	05/04	04/03	DIO	05/04	04/03	DPO	05/04	04/03	DWC	05/04	04/03
<b>NEWSPAPER PUBLISHERS</b>												
WASHINGTON POST	40.9	2%	-5%	1.5	-44%	-22%	28.0	10%	-7%	14.5	-18%	-5%
NEW YORK TIMES	47.1	10%	-2%	3.5	-4%	10%	21.8	4%	5%	28.8	12%	-6%
DOW JONES	42.3	15%	-1%	1.8	-7%	-32%	14.5	-3%	-4%	29.6	24%	-3%
BELO	62.9	7%	-4%	4.7	11%	16%	21.9	20%	-5%	45.8	2%	-2%
E W SCRIPPS	70.0	3%	4%	6.2	-10%	18%	13.1	-27%	-7%	63.1	10%	9%
TRIBUNE	52.1	-4%	-4%	23.0	16%	-10%	11.0	6%	-16%	64.1	1%	-4%
<b>SECTOR MEDIAN</b>	<b>49.0</b>	<b>3%</b>	<b>-3%</b>	<b>5.2</b>	<b>8%</b>	<b>11%</b>	<b>14.0</b>	<b>-15%</b>	<b>-11%</b>	<b>40.2</b>	<b>11%</b>	<b>2%</b>
<b>OIL DRILLING</b>												
GLOBALSANTAFE	89.5	17%	28%	0.0	-	-	38.1	-15%	30%	51.4	62%	24%
PRIDE INTERNATIONAL	74.5	2%	-9%	14.2	-4%	-7%	34.7	-4%	2%	54.1	4%	-15%
PATTERSON UTI ENERGY	88.5	14%	6%	5.9	-9%	-10%	23.7	20%	3%	70.7	10%	5%
GRANT PRIDECO	76.5	-2%	-19%	97.5	-13%	6%	25.0	-10%	-18%	149.1	-8%	-4%
<b>SECTOR MEDIAN</b>	<b>86.7</b>	<b>13%</b>	<b>4%</b>	<b>5.9</b>	<b>-9%</b>	<b>-10%</b>	<b>32.1</b>	<b>13%</b>	<b>-12%</b>	<b>60.5</b>	<b>11%</b>	<b>12%</b>
<b>OIL SECONDARY</b>												
ANADARKO PETROLEUM	68.8	10%	13%	9.3	13%	-23%	88.7	1%	1%	-10.6	-38%	-19%
AMERADA HESS	56.4	9%	18%	13.7	6%	-12%	80.2	12%	82%	-10.0	47%	nm
SUNOCO	20.5	4%	-19%	9.4	-21%	10%	35.3	8%	3%	-5.4	nm	nm
DEVON ENERGY	54.4	4%	20%	3.4	-14%	19%	32.2	13%	-29%	25.6	-9%	280%
OCCIDENTAL PETROLEUM*	61.7	2%	31%	17.6	1%	-13%	49.7	-1%	39%	29.7	6%	-8%
BURLINGTON RESOURCES	60.0	17%	19%	6.7	-16%	30%	6.9	20%	39%	59.8	12%	19%
<b>SECTOR MEDIAN</b>	<b>55.0</b>	<b>12%</b>	<b>13%</b>	<b>10.0</b>	<b>5%</b>	<b>-10%</b>	<b>37.9</b>	<b>1%</b>	<b>6%</b>	<b>27.1</b>	<b>29%</b>	<b>13%</b>
<b>OTHER FOOD</b>												
CHIQUITA BRANDS	34.5	-15%	-1%	19.9	-11%	-18%	35.2	-8%	3%	19.1	-22%	-21%
PILGRIM S PRIDE	18.6	-10%	17%	34.0	-13%	-18%	18.2	-10%	-9%	34.4	-13%	-8%
SEABOARD	28.6	6%	-3%	44.9	10%	-20%	15.2	33%	0%	58.4	3%	-16%
DEL MONTE FOODS	24.4	-6%	-2%	94.7	-1%	4%	20.8	4%	-18%	98.3	-4%	8%
<b>SECTOR MEDIAN</b>	<b>24.7</b>	<b>-7%</b>	<b>-3%</b>	<b>44.2</b>	<b>-3%</b>	<b>-7%</b>	<b>19.5</b>	<b>-3%</b>	<b>-14%</b>	<b>49.4</b>	<b>-5%</b>	<b>-2%</b>

COMPANY	2005	% Change		2005	% Change		2005	% Change		2005	% Change	
	DSO	05/04	04/03	DIO	05/04	04/03	DPO	05/04	04/03	DWC	05/04	04/03
<b>OTHER INDUSTRIAL &amp; COMMERCIAL SERVICES</b>												
WORLD FUEL SERVICES	28.8	-5%	15%	1.5	-41%	-20%	22.3	-6%	-19%	7.9	-12%	nm
ARAMARK	26.9	-1%	3%	16.2	-4%	-1%	19.5	-4%	-4%	23.6	-1%	6%
FIRST DATA	67.4	5%	-3%	0.0	-		37.8	8%	-3%	29.6	1%	-3%
HEWITT ASSOCIATES	76.6	-9%	0%	0.0	-		7.4	119%	29%	69.2	-15%	-1%
COMPUTER SCIENCES	88.8	2%	-17%	0.0	-		21.7	1%	3%	67.1	3%	-22%
AFFILIATED COMPUTER SERVICES	79.4	2%	-4%	0.0	-		4.7	-14%	-2%	74.7	4%	-4%
<b>SECTOR MEDIAN</b>	<b>61.8</b>	<b>1%</b>	<b>2%</b>	<b>0.0</b>	<b>-</b>		<b>16.0</b>	<b>2%</b>	<b>22%</b>	<b>45.8</b>	<b>1%</b>	<b>-3%</b>
<b>OTHER OIL EQUIPMENT &amp; SERVICES</b>												
HALLIBURTON*	80.1	-9%	-16%	16.6	28%	-17%	34.2	-16%	2%	62.5	3%	-25%
BJ SERVICES	78.3	2%	-4%	26.5	3%	-7%	36.7	0%	-2%	68.0	4%	-7%
SCHLUMBERGER	86.3	2%	-9%	25.8	-1%	-10%	27.3	6%	-11%	84.8	0%	-9%
SMITH INTERNATIONAL	78.5	-1%	-2%	69.3	-6%	-2%	31.4	1%	-1%	116.5	-5%	-2%
NATIONAL OILWELL VARCO	84.0	11%	-10%	88.3	-12%	0%	41.9	-35%	60%	130.4	17%	-22%
WEATHERFORD INTERNATIONAL	106.1	23%	9%	75.0	-5%	-12%	40.1	23%	-8%	141.0	6%	-1%
<b>SECTOR MEDIAN</b>	<b>79.3</b>	<b>4%</b>	<b>-4%</b>	<b>68.5</b>	<b>14%</b>	<b>-9%</b>	<b>32.8</b>	<b>3%</b>	<b>-5%</b>	<b>115.1</b>	<b>10%</b>	<b>-7%</b>
<b>OTHER RECREATIONAL SERVICES</b>												
REGAL ENTERTAINMENT	8.1	11%	42%	1.1	-1%	18%	26.3	-3%	-5%	-17.1	-8%	-17%
ROYAL CARIBBEAN CRUISES	7.1	4%	-21%	4.3	-11%	-6%	11.9	-9%	-28%	-0.5	nm	-67%
BRUNSWICK	32.2	0%	-2%	53.9	-2%	0%	29.1	7%	-5%	57.0	-5%	1%
INTERNATIONAL GAME TECHNOLOGY	50.3	-5%	-12%	21.8	-10%	-4%	14.8	18%	12%	57.3	-11%	-13%
<b>SECTOR MEDIAN</b>	<b>25.3</b>	<b>-2%</b>	<b>14%</b>	<b>21.8</b>	<b>-11%</b>	<b>-2%</b>	<b>16.8</b>	<b>-20%</b>	<b>-12%</b>	<b>30.3</b>	<b>3%</b>	<b>23%</b>
<b>OTHER SPECIALTY RETAILERS</b>												
BEST BUY	5.0	-3%	11%	37.9	-2%	0%	37.6	3%	-11%	5.3	-27%	203%
STAPLES	13.1	7%	8%	38.7	-4%	0%	32.6	4%	2%	19.2	-10%	1%
OFFICE DEPOT	31.5	-10%	7%	34.8	-8%	-4%	33.8	-20%	8%	32.4	5%	-7%
ADVANCE AUTO PARTS	8.1	-18%	11%	117.0	1%	0%	53.8	-5%	-4%	71.3	3%	5%
BORDERS GROUP	10.9	-1%	14%	125.8	4%	0%	59.1	3%	-2%	77.6	3%	4%
GENUINE PARTS	44.3	-2%	-4%	82.7	-6%	-5%	36.3	6%	13%	90.7	-8%	-9%
<b>SECTOR MEDIAN</b>	<b>8.4</b>	<b>-8%</b>	<b>3%</b>	<b>62.0</b>	<b>4%</b>	<b>0%</b>	<b>27.0</b>	<b>-2%</b>	<b>-5%</b>	<b>43.4</b>	<b>5%</b>	<b>4%</b>

COMPANY	2005	% Change		2005	% Change		2005	% Change		2005	% Change	
	DSO	05/04	04/03	DIO	05/04	04/03	DPO	05/04	04/03	DWC	05/04	04/03
<b>PAPER &amp; FOREST</b>												
LOUISIANA PACIFIC	15.6	5%	8%	33.7	22%	-5%	18.2	2%	-6%	31.1	26%	3%
RAYONIER	27.2	3%	-13%	26.6	10%	-23%	20.4	3%	-8%	33.4	9%	-23%
CARAUSTAR INDUSTRIES	38.5	9%	25%	30.0	-2%	16%	33.0	13%	29%	35.6	-3%	14%
ROCK TENN	42.0	3%	-1%	42.5	45%	-3%	24.5	12%	2%	60.0	24%	-3%
POTLATCH	28.1	0%	0%	51.2	14%	5%	13.4	4%	9%	65.9	10%	2%
MEADWESTVACO	54.5	7%	12%	42.2	-5%	-17%	22.1	-2%	42%	74.7	3%	-12%
<b>SECTOR MEDIAN</b>	<b>32.6</b>	<b>-3%</b>	<b>10%</b>	<b>36.9</b>	<b>5%</b>	<b>-10%</b>	<b>23.0</b>	<b>5%</b>	<b>2%</b>	<b>46.5</b>	<b>-1%</b>	<b>-3%</b>
<b>PHARMACEUTICALS</b>												
JOHNSON & JOHNSON	50.7	-4%	-8%	28.6	-1%	-8%	31.2	-23%	-7%	48.1	17%	-9%
MERCK	48.5	-16%	-12%	27.5	-9%	-27%	7.8	17%	-44%	68.2	-16%	-14%
BRISTOL MYERS SQUIBB	64.2	-16%	19%	39.1	14%	23%	30.0	1%	-10%	73.3	-9%	38%
HOSPIRA	45.5	1%	3%	70.9	-1%	-16%	18.0	29%	-5%	98.3	-4%	-10%
WATSON PHARMACEUTICALS	74.0	32%	8%	61.7	-14%	-26%	13.6	-2%	-23%	122.1	7%	-13%
MYLAN LABORATORIES	70.3	-19%	71%	81.0	-3%	-2%	22.4	-12%	71%	128.9	-12%	20%
<b>SECTOR MEDIAN</b>	<b>56.8</b>	<b>2%</b>	<b>-2%</b>	<b>46.8</b>	<b>-22%</b>	<b>4%</b>	<b>18.0</b>	<b>-8%</b>	<b>-14%</b>	<b>85.5</b>	<b>-11%</b>	<b>5%</b>
<b>PIPELINES</b>												
ADAMS RESOURCES & ENERGY	33.6	18%	0%	1.9	-8%	38%	33.0	17%	-8%	2.5	9%	nm
KINDER MORGAN ENERGY PARTNERS	37.7	11%	10%	2.1	-15%	-36%	37.1	18%	20%	2.7	-46%	-42%
NEW JERSEY RESOURCES	27.9	27%	22%	30.0	-25%	46%	41.2	12%	6%	16.7	-34%	136%
ENERGEN	92.4	9%	10%	26.8	10%	9%	99.2	59%	6%	20.1	-57%	16%
<b>SECTOR MEDIAN</b>	<b>41.0</b>	<b>-2%</b>	<b>25%</b>	<b>7.9</b>	<b>3%</b>	<b>43%</b>	<b>41.2</b>	<b>12%</b>	<b>6%</b>	<b>7.7</b>	<b>-39%</b>	<b>nm</b>
<b>RESTAURANTS</b>												
BRINKER INTERNATIONAL	4.2	11%	-1%	4.6	21%	41%	12.4	28%	-19%	-3.6	72%	-62%
YUM BRANDS	9.2	18%	6%	3.3	8%	-5%	15.5	-7%	-2%	-3.0	-49%	-14%
LANDRY S RESTAURANTS	5.3	-9%	-24%	15.1	-12%	9%	22.9	52%	-45%	-2.5	nm	nm
DARDEN RESTAURANTS	2.5	14%	-3%	16.3	12%	6%	13.2	4%	-8%	5.6	41%	88%
CBRL GROUP	2.0	30%	0%	20.3	-7%	-4%	13.9	70%	-40%	8.4	-45%	44%
DOMINO S PIZZA	18.0	-3%	4%	5.9	8%	2%	14.6	4%	-10%	9.3	-7%	34%
<b>SECTOR MEDIAN</b>	<b>5.3</b>	<b>12%</b>	<b>-16%</b>	<b>6.1</b>	<b>8%</b>	<b>-1%</b>	<b>13.2</b>	<b>1%</b>	<b>7%</b>	<b>-1.9</b>	<b>-33%</b>	<b>nm</b>

COMPANY	2005	% Change		2005	% Change		2005	% Change		2005	% Change	
	DSO	05/04	04/03	DIO	05/04	04/03	DPO	05/04	04/03	DWC	05/04	04/03
<b>RETAILERS, BROADLINE</b>												
COSTCO WHOLESALE	2.8	8%	-47%	27.7	0%	-4%	29.1	6%	2%	1.4	-52%	-56%
WAL MART STORES	3.1	42%	23%	37.6	0%	-1%	29.6	7%	1%	11.1	-9%	0%
BJ S WHOLESALE CLUB	4.6	7%	1%	37.3	-1%	-2%	25.6	-3%	-4%	16.4	6%	2%
J C PENNEY	5.2	-3%	14%	62.4	0%	-4%	22.7	0%	-5%	44.9	0%	-1%
FRED S	4.8	0%	1%	69.8	0%	4%	18.0	1%	-15%	56.6	0%	11%
DILLARD S	0.6	29%	1%	87.0	4%	7%	30.4	5%	32%	57.2	3%	-2%
FEDERATED DEPARTMENT STORES	31.8	28%	24%	68.7	-5%	-9%	31.8	5%	-7%	68.7	3%	0%
<b>SECTOR MEDIAN</b>	<b>3.9</b>	<b>8%</b>	<b>-21%</b>	<b>64.5</b>	<b>-1%</b>	<b>0%</b>	<b>27.5</b>	<b>3%</b>	<b>-1%</b>	<b>40.8</b>	<b>-3%</b>	<b>-1%</b>
<b>SEMICONDUCTORS</b>												
BROADCOM	42.0	35%	-37%	26.6	36%	-17%	39.5	52%	-48%	29.1	18%	3%
ADVANCED MICRO DEVICES	50.2	20%	-34%	24.3	-62%	-12%	38.8	-16%	-3%	35.7	-40%	-33%
FREESCALE SEMICONDUCTOR	33.4	17%	9%	40.4	-15%	-9%	29.3	-3%	17%	44.5	-3%	-13%
ATMEL	51.2	0%	-13%	67.5	-12%	4%	30.7	-44%	37%	88.0	19%	-21%
KLA TENCOR*	58.3	-36%	31%	62.7	-24%	15%	11.9	-24%	67%	109.2	-31%	20%
APPLIED MATERIALS	84.3	11%	2%	54.0	4%	-33%	18.1	14%	-27%	120.2	7%	-14%
<b>SECTOR MEDIAN</b>	<b>50.2</b>	<b>-1%</b>	<b>-3%</b>	<b>40.4</b>	<b>-15%</b>	<b>0%</b>	<b>22.8</b>	<b>-13%</b>	<b>13%</b>	<b>67.9</b>	<b>-6%</b>	<b>-6%</b>
<b>SOFT DRINKS</b>												
COCA COLA	36.0	0%	-1%	22.5	-5%	9%	36.6	-5%	10%	22.0	3%	-8%
COCA COLA BOTTLING	25.7	-1%	4%	15.4	8%	28%	15.9	12%	20%	25.2	-3%	8%
COCA COLA ENTERPRISES	35.2	-7%	3%	15.3	0%	0%	14.5	-14%	-3%	36.0	-1%	5%
PEPSIAMERICAS*	44.6	20%	3%	19.0	-2%	1%	20.4	3%	-14%	43.2	18%	14%
<b>SECTOR MEDIAN</b>	<b>34.6</b>	<b>-3%</b>	<b>0%</b>	<b>17.2</b>	<b>-1%</b>	<b>1%</b>	<b>18.0</b>	<b>-2%</b>	<b>-7%</b>	<b>33.8</b>	<b>-2%</b>	<b>5%</b>
<b>SOFTWARE</b>												
INTUIT	15.4	-7%	-18%	0.0	-	-	11.8	-17%	9%	3.6	55%	-68%
SYMANTEC	40.3	-20%	30%	2.7	-9%	63%	10.6	-25%	-21%	32.5	-18%	71%
COMPUTER ASSOCIATES	61.3	-43%	-18%	0.0	-	-	18.3	-7%	-20%	43.0	-51%	-17%
CADENCE DESIGN SYSTEMS	77.5	-34%	3%	7.9	27%	13%	6.4	-25%	-3%	79.0	-31%	4%
BEA SYSTEMS	100.7	15%	-10%	0.0	-	-	7.0	-2%	7%	93.7	17%	-11%
COMPUWARE	132.9	2%	-5%	0.0	-	-	10.8	6%	1%	122.1	2%	-5%
<b>SECTOR MEDIAN</b>	<b>65.9</b>	<b>5%</b>	<b>-5%</b>	<b>0.0</b>	<b>-</b>	<b>-</b>	<b>10.8</b>	<b>-18%</b>	<b>7%</b>	<b>55.1</b>	<b>11%</b>	<b>-8%</b>

COMPANY	2005	% Change		2005	% Change		2005	% Change		2005	% Change	
	DSO	05/04	04/03	DIO	05/04	04/03	DPO	05/04	04/03	DWC	05/04	04/03
<b>STEEL</b>												
QUANEX	27.9	-36%	0%	24.4	-17%	4%	23.7	-42%	30%	28.6	-11%	-20%
NUCOR	28.8	-7%	-7%	27.2	-32%	22%	12.2	0%	-13%	43.7	-25%	12%
UNITED STATES STEEL	41.5	-10%	8%	38.1	22%	-38%	31.4	-2%	-15%	48.3	6%	-18%
ALLEGHENY TECHNOLOGIES	45.6	-5%	2%	62.6	-9%	1%	32.3	-11%	12%	75.9	-5%	-3%
STEEL DYNAMICS	40.4	-7%	-10%	66.6	3%	-5%	19.3	-17%	47%	87.7	3%	-16%
GIBRALTAR INDUSTRIES	55.4	9%	3%	60.3	-16%	39%	26.6	8%	3%	89.1	-9%	27%
<b>SECTOR MEDIAN</b>	<b>40.4</b>	<b>-13%</b>	<b>6%</b>	<b>50.5</b>	<b>5%</b>	<b>-7%</b>	<b>26.6</b>	<b>-2%</b>	<b>-14%</b>	<b>64.2</b>	<b>-5%</b>	<b>6%</b>
<b>TELECOM OPERATORS</b>												
IDT	28.8	5%	9%	0.0	-	-	17.2	-26%	-9%	11.6	171%	11%
CITIZENS COMMUNICATIONS	38.7	-2%	6%	0.0	-	-	25.7	-9%	50%	13.0	18%	-39%
QWEST COMMUNICATIONS	36.3	-3%	-12%	0.0	-	-	20.3	5%	-5%	16.0	-12%	-19%
SBC COMMUNICATIONS	51.7	5%	-11%	5.7	-35%	-13%	24.7	23%	-28%	32.7	-13%	1%
BELLSOUTH	45.4	-1%	-3%	6.8	18%	-5%	18.5	-2%	-13%	33.8	2%	4%
VERIZON COMMUNICATIONS	44.6	-11%	-6%	8.6	10%	14%	13.7	-5%	-35%	39.5	-9%	15%
<b>SECTOR MEDIAN</b>	<b>41.2</b>	<b>1%</b>	<b>-4%</b>	<b>5.9</b>	<b>-21%</b>	<b>14%</b>	<b>21.1</b>	<b>4%</b>	<b>-8%</b>	<b>25.9</b>	<b>-7%</b>	<b>3%</b>
<b>TRUCKING</b>												
HUB GROUP	37.4	4%	7%	0.0	-	-	28.9	-2%	-6%	8.4	31%	202%
C H ROBINSON	46.0	0%	-1%	0.3	-24%	-17%	26.4	3%	-3%	20.0	-4%	2%
ARKANSAS BEST	32.5	1%	1%	0.0	-	-	12.3	-8%	0%	20.1	8%	2%
YELLOW ROADWAY	43.8	4%	1%	1.2	5%	15%	9.9	-5%	11%	35.1	7%	-2%
WERNER ENTERPRISES	44.4	9%	6%	2.0	-4%	-15%	9.7	-10%	5%	36.8	15%	5%
LANDSTAR SYSTEM	77.4	26%	22%	0.0	-	-	23.8	10%	32%	53.6	36%	17%
<b>SECTOR MEDIAN</b>	<b>43.0</b>	<b>5%</b>	<b>-1%</b>	<b>0.3</b>	<b>-24%</b>	<b>-17%</b>	<b>13.2</b>	<b>-7%</b>	<b>-11%</b>	<b>30.2</b>	<b>11%</b>	<b>6%</b>

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