

Exhibit 2

Sample Company's Corporate Picture

Attribute	Present	In 3 years	Action required to prepare
Size	Sales \$72 million 2700 accounts	Sales \$120 million 3300 accounts	Increase credit staff from three to five
Products	Widgets (100%)	Widgets (70%) Del.Widgets (20%) MultiuseWids (10%)	Develop system to monitor pricing deductions
Location	Springfield	Springfield, two sales branches, limited export	More travel. Company car. Learn export by taking course and develop procedures with bank. Hire bilingual collector.
Competitiveness	60% local market share	Branch locations will have less than 20% share	Join local trade associations in neighboring cities. Define levels of acceptable risk with Sr. Mgt.
Internal Restructuring	One sales mgr. with no P&L responsibility	Three Sales Mgrs. With P&L responsibility	Develop statistical reports and train administrator. Develop incentives and charges toward P&L's. Credit assignments by product.
Economic Trends	Prime rate 8%	Prime rate 11%	Greater concentration on cash flow as opposed to bad debt. Possible late charges
Culture of Organization	Structured. Top down decisions	Moving towards empowerment of staff	Increased credit training Establish department vision
Systems	Individual PC packages	Integrated Department programs	Explore credit systems that are compatible with accounting and order entry systems. Absorb billing part of order entry process
Legal Requirements	Presently in compliance with state laws	Selling in different states. Securing new sales	Develop UCC procedures in different states. Review late charge rates. Establish relationship with corporate attorney