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From: Neil Buckley
Sent: Tuesday, June 09, 1998 2:20 PM
To: 'Doug Kass'; Kunju Kothari
Subject: FW: Pricing study



MS Pricing 98
Report.lobd

Hi Doug

This is a great report - extremely useful for us in NZ, as it is often extremely hard setting ERPs when the channel are always claiming there aren't enough points in the model

Is their any similiar study re Distributor margins as our local margins appear to be extremely high and I would like to benchmark them with US distis

thnks Neil

-----Original Message-----

From: Doug Kass [mailto:dkass@viewpointgroup.com]
Sent: Wednesday, 3 June 1998 13:01
To: Kunju Kothari
Subject: Pricing study

Kunju:

None of the pricing changes have been made but the sections have been moved around as requested and the editorial changes made with the exception of some added copy. Places where new copy goes has been indicated.

Please review.

dk

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DATA SELECTED FROM
A FIELD STUDY OF
RESELLERS, RETAILERS,
DMRS,
ACADEMIC.....D

Average Street Prices for Select Microsoft Products.

- Includes: Business Systems, Desktop Applications, Developer Tools, Hardware, Interactive Service Media, Learning and Entertainment, Personal Systems, Web Authoring.
- Survey group of hardware outbound, software outbound, direct market resellers, retailers, academic.
- Average street price by product by reseller group.
- Pricing trends.

Prepared for **Microsoft Corp.**
by *The Viewpoint Group Inc.*

Microsoft Pricing Study 1998
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Glossary of Terms

MS 1998 Pricing Study

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Objectives and Methodology.

This report updates an earlier field pricing study delivered to Microsoft in October 1997. The objectives of this study are to understand street prices and margins of selected Microsoft products. While the specific parameters of this study differ slightly from the earlier version, the intent of the investigation is the same: to audit average street prices for multiple categories of Microsoft products by multiple levels of reseller. With the exception of licensed products, this study is confined to auditing prices for single copies of the targeted products.

Specifically, the product categories included in the pricing audit were Business Systems, Desktop Applications, Developer Tools, Hardware, Interactive

Service Media, Learning and Entertainment, Personal Systems and Web Authoring.

The levels of channel players audited include hardware outbound, software outbound, direct market resellers, retailers and academic.

Microsoft provided to Viewpoint a list of products by category for inclusion into the pricing study, as well as a list of desired channel outlets at which to conduct the investigation.

Microsoft also provided to Viewpoint, under non-disclosure, its prices to channel players and its suggested retail prices for the listed products.

This study took 12 weeks to complete; it was initiated on February 1 and a first version was delivered in the

second week of April 1998. An edited, final version was delivered in the first week of June 1998.

A variety of investigation techniques were used to gather the data, including resellers' web sites, telephone contact with sales agents, in-person contact with floor-level sales personnel (retail only) and distribution of fax forms. In total, well more than 200 contacts were made to gather this data.

A detailed table of method of investigation by channel player is included in this report in the Executive Summary, beginning on page 6. In nearly all cases, a minimum of three-to-five contacts per channel player were used to establish price levels.

While Viewpoint believes that the rate of response by resellers and retailers to the study was exceptional,

MS 1998 Pricing Study

some nettlesome issues appeared during the course of the investigation:

- The product list was too lengthy for most resellers and retailers to want to respond. Many are put off by the request and see no benefit participating.
- A shorter, rolling list, in which audits are conducted on a monthly basis would help to establish administrative contact at reseller and retailer sites to ease the process of data collection and make repeat contact more palatable.
- Many resellers and retailers do not list products in a way that directly corresponds to Microsoft's method for product listings. Some research needs to be done to align Microsoft's methods for listing products with the target respondents' methods.

A Glossary of Terms has been included in this report and can be located at the end of the document. The Glossary

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defines each channel of distribution audited in this study and includes formulas used for markup, margin and other categories.

Microsoft agreed to allow Viewpoint to modify slightly the channel list if required; however, this investigation did not require any changes to the channel list.

In addition, Viewpoint advised Microsoft that version changes during the term of this study might prompt some resellers to report a product as discontinued. Indeed, that occurred with BackOffice 2.5 and Exchange 5.0; as a result, in the final version of this report, earlier

versions of BackOffice Server, BackOffice Client, Exchange Server and Exchange Client were updated to the most recent versions. A total of 15 products were replaced on the survey SKU list with new versions. Due to certain time constraints, only about 50 percent of the full complement of resellers were interviewed for the new product entries.

Viewpoint warrants that no unethical or illegal means were used to capture this data. π

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Executive Summary.

Not all resellers and retailers in this study sold all Microsoft products on the target list. In fact, many offered a fairly clipped list of products, specializing in a category of products to the exclusion of others. Products not listed most frequently by the highest number of resellers and retailers include the following:

- BackOffice 2.5
- Actimates
- Cinemania
- Frontpage 98
- Project 4.1
- Exchange 4.0

} Comparisons to 1997 study.

} Markup. EXPLAIN MARKUP. As shown in Table 1, page X, Direct Market Resellers marked Business Systems products up the least amount, at 112.9 percent.

Software Outbound resellers recorded the highest markup on Business Systems at 118.88 percent. Desktop Applications were marked up the most by Retail at 119.26 percent and the least by Hardware Outbound at 111.35 percent. Web Authoring products were marked up the most by Retail at 125.09 percent and the least by Hardware Outbound at 114.73 percent.

The highest markup for all reseller categories and all products was posted by Retail for Learning and Entertainment products at 132.04 percent. The lowest markup for all products and all reseller categories was recorded by Direct Market Resellers for Personal Systems

at 109.72 percent. Highest average markup for all products belonged to Retail at 123.42 percent; lowest average markup for all products belonged to Hardware Outbound at 114.95 percent. Retail posted the highest average markup in six of the eight categories, missing only on Hardware and Business Systems.

} Margin. EXPLAIN MARGIN. As shown in Table 1, page X, Software Outbound resellers posted the highest average margin for Business Systems at 15.78 percent. Lowest margin for Business Systems was posted by Hardware Outbound at 10.89 percent. Desktop Applications showed a high water margin for Retail at 15.76 percent and a low point margin by Hardware Outbound at 10.75 percent. Retailers had the highest average margin for Web Authoring products at 19.58 percent, while Hardware Outbound recorded the lowest average margin at 12.5 percent.

The highest average margin for all reseller categories and all products was posted by Retail for Learning and Entertainment products at 23.76 percent; the lowest average margin was posted by Direct Market Resellers for Personal Systems products at 8.63 percent. Highest average margin for all products belonged to Retail at 18.49 percent; lowest average margin for all products belonged to Hardware Outbound at 12.63 percent. Retail posted the highest average margin in six of the eight categories. π

Table 1: Average Markup, Average Margin, All Reseller Sites. Markup

Category	DMR	HO	SO	Retail
Bus. Systems	112.90	112.43	118.99	116.74
Desktop	113.80	111.35	113.39	119.26
Developer	113.43	112.50	115.66	118.17
Hardware	129.38	122.08	118.29	128.06
ISM	124.43	118.45	123.21	129.96

Learning	123.31	117.64	121.06	132.04
Personal	109.72	110.46	111.80	118.05
Web	118.44	114.73	118.96	125.09
<i>Average</i>	118.17	114.95	117.66	123.42

Margin				
Bus. Systems	11.20	10.89	15.78	14.04
Desktop	11.69	10.75	11.62	15.76
Developer	11.71	10.98	13.45	15.27
Hardware	22.09	17.64	15.24	21.57
ISM	19.47	14.76	18.24	22.86
Learning	18.33	14.32	17.12	23.76
Personal	8.63	9.21	10.33	15.11
Web	15.04	12.50	15.70	19.58
<i>Average</i>	14.77	12.63	14.69	18.49

Note: Bold indicates high figure for product category.

Average Markup Comparison: 1997 to 1998 Study Results
Reseller Category x Product Division: (Excludes Select and MOLP products)

ASP/Distributor Cost

Product Division:	Direct Market Resellers	Hardware Outbound	Software Outbound	Retail - Combined	Academic	TOTAL Average Markup	TOTAL % Change
Business Systems	1997	110.81%	113.82%	117.46%	N/A	113.60%	101.44%
	1998	112.40%	118.88%	116.74%	N/A	115.23%	
Desktop Applications	1997	109.84%	111.46%	120.37%	N/A	113.12%	101.18%
	1998	111.35%	113.39%	119.26%	N/A	114.45%	
Developer Tools	1997	110.57%	117.04%	122.11%	N/A	115.62%	99.42%
	1998	112.50%	115.66%	118.17%	N/A	114.94%	
Hardware	1997	111.28%	118.95%	126.92%	N/A	119.61%	104.05%
	1998	122.08%	118.29%	128.06%	N/A	124.45%	
Interactive Service Media	1997	N/A	N/A	N/A	N/A	N/A	N/A
	1998	124.43%	118.45%	123.21%	129.96%	124.01%	
Learning & Entertainment	1997	126.28%	118.75%	124.26%	132.51%	125.45%	98.48%
	1998	123.31%	117.84%	121.06%	132.04%	123.51%	
Personal Systems	1997	N/A	N/A	N/A	N/A	N/A	N/A
	1998	109.72%	110.46%	111.80%	118.05%	112.51%	
Web Authoring	1997	N/A	N/A	N/A	N/A	N/A	N/A
	1998	118.44%	114.73%	118.96%	125.09%	119.31%	
Academic	1997	N/A	N/A	N/A	141.45%	141.45%	94.32%
	1998	N/A	N/A	N/A	133.41%	133.41%	

Average Markup Summary
Reseller Category x Product Division by License Type

ASP/Distributor Cost

Product Division:	Direct Market Resellers	Hardware Outbound	Software Outbound	Retail - Combined	(Retail - General)	(Retail - Electronics)	Academic	TOTAL Average Markup
Business Systems								
FPP	112.90%	112.43%	118.88%	116.74%	N/A	116.74%	N/A	115.24%
MOLP	112.33%	109.81%	115.11%	113.94%	N/A	113.94%	N/A	112.80%
Academic	N/A	N/A	N/A	N/A	N/A	N/A	134.19%	134.19%
Desktop Applications								
FPP	113.80%	111.35%	113.39%	119.26%	118.95%	119.58%	N/A	114.46%
MOLP	107.76%	108.27%	109.93%	110.73%	N/A	110.73%	N/A	109.17%
Academic	N/A	N/A	N/A	N/A	N/A	N/A	135.93%	135.93%
Developer Tools								
FPP	113.43%	112.50%	115.66%	118.17%	118.61%	117.73%	N/A	114.94%
Academic	N/A	N/A	N/A	N/A	N/A	N/A	134.20%	134.20%
Hardware								
FPP	129.38%	122.08%	118.29%	128.06%	125.97%	130.14%	N/A	124.45%
Interactive Service Media								
FPP	124.43%	118.45%	123.21%	129.96%	128.78%	131.13%	N/A	124.01%
Learning & Entertainment								
FPP	123.31%	117.64%	121.06%	132.04%	134.89%	129.38%	N/A	123.51%
Academic	N/A	N/A	N/A	N/A	N/A	N/A	135.29%	135.29%
Personal Systems								
FPP	109.72%	110.46%	111.80%	118.05%	119.59%	116.50%	N/A	112.51%
Academic	N/A	N/A	N/A	N/A	N/A	N/A	127.96%	127.96%
Web Authoring								
FPP	118.44%	114.73%	118.66%	125.09%	124.54%	125.63%	N/A	119.30%
Academic	N/A	N/A	N/A	N/A	N/A	N/A	132.89%	132.89%

Average Markup Detail
Reseller Category x Product Division by License Type
DIRECT MARKET RESELLERS
ASP/Distributor Cost

Product Division:	CDW	Compuability	Creative (PC Mail)	Insight	Microwarehouse	Multiple Zones	PC Connection	Programmer's Paradise	Tiger Direct	TOTAL Average Markup
Business Systems										
FPP	111.20%	110.09%	108.22%	109.97%	112.02%	115.20%	112.80%	121.60%	115.03%	112.90%
MOLP	112.92%	105.44%	116.38%	109.18%	N/A	119.16%	110.92%	N/A	N/A	112.33%
Desktop Applications										
FPP	112.64%	111.12%	110.84%	109.35%	116.93%	112.25%	114.30%	120.97%	115.77%	113.80%
MOLP	105.25%	N/A	101.35%	111.25%	113.18%	N/A	N/A	N/A	N/A	107.76%
Developer Tools										
	111.07%	111.47%	111.36%	111.80%	116.94%	113.02%	114.19%	118.47%	112.59%	113.43%
Hardware										
	124.71%	129.95%	126.69%	131.30%	147.69%	122.87%	126.63%	N/A	125.18%	129.38%
Interactive Service Media										
	114.22%	125.32%	127.34%	125.30%	131.11%	118.24%	125.24%	N/A	128.65%	124.43%
Learning & Entertainment										
	118.84%	127.09%	120.18%	111.71%	136.27%	119.64%	127.47%	122.66%	125.89%	123.31%
Personal Systems										
	110.97%	108.16%	103.81%	104.30%	108.51%	107.98%	105.90%	121.22%	115.64%	109.72%
Web Authoring										
	110.07%	121.53%	109.95%	105.64%	124.14%	115.91%	124.14%	132.07%	122.49%	118.44%

Average Markup Detail
Reseller Category x Product Division by License Type

HARDWARE OUTBOUND
ASP/Distributor Cost

Product Division:	GF Capital IT Solutions	Computer Access	CompuCom	Dataflex	EDS	Enointe	Entex	GTSI	Vanstar	Dell	Wareforce	TOTAL Average Markup
Business Systems												
FPP	118.45%	118.72%	108.64%	107.61%	109.03%	107.91%	109.14%	117.11%	108.36%	119.07%	112.72%	112.43%
MOLP	110.00%	117.16%	108.90%	107.90%	111.50%	107.40%	107.98%	N/A	108.57%	109.68%	109.00%	109.81%
Desktop Applications												
FPP	118.60%	118.19%	108.65%	108.95%	107.32%	107.69%	109.20%	116.60%	108.52%	109.68%	113.46%	111.35%
MOLP	106.08%	109.00%	108.99%	105.66%	109.00%	107.58%	107.82%	N/A	108.88%	109.43%	110.46%	108.27%
Developer Tools												
FPP	116.89%	117.68%	109.24%	108.00%	109.34%	109.30%	109.27%	116.89%	108.05%	118.89%	113.98%	112.50%
MOLP	143.59%	122.28%	122.32%	114.45%	117.97%	113.40%	119.70%	123.68%	124.92%	119.66%	120.90%	122.08%
Hardware												
FPP	121.63%	115.16%	108.07%	108.07%	112.02%	111.50%	109.19%	141.06%	118.70%	126.63%	129.87%	118.45%
MOLP	124.57%	118.96%	111.44%	111.05%	109.63%	109.62%	108.32%	136.94%	117.02%	134.51%	111.00%	117.64%
Interactive Service Media												
FPP	107.02%	119.00%	108.44%	108.14%	108.64%	110.10%	109.22%	108.39%	109.15%	117.96%	109.00%	110.46%
MOLP	124.17%	118.66%	110.01%	108.00%	109.92%	107.79%	109.74%	124.17%	110.33%	126.80%	112.48%	114.73%
Learning & Entertainment												
FPP												
MOLP												
Personal Systems												
FPP												
MOLP												
Web Authoring												
FPP												
MOLP												

Average Markup Detail
Reseller Category x Product Division by License Type

SOFTWARE OUTBOUND
ASP/Distributor Cost

Product Division:	ASAP	SoftMart	Software House International	Software Plus	Software Spectrum	Corporate Software and Technology	TOTAL Average Markup
Business Systems							
FPP	119.11%	119.66%	118.97%	117.30%	119.46%	118.79%	118.88%
MOLP	115.24%	113.64%	116.31%	114.60%	119.07%	111.77%	115.11%
Desktop Applications							
FPP	108.05%	114.46%	120.78%	108.95%	115.80%	112.29%	113.39%
MOLP	113.22%	106.30%	105.69%	105.78%	117.99%	110.60%	109.93%
Developer Tools	116.17%	114.69%	119.81%	108.86%	117.60%	116.84%	115.66%
Hardware	122.88%	117.51%	115.91%	115.58%	120.10%	117.75%	118.28%
Interactive Service Media	144.06%	119.09%	119.96%	110.49%	119.04%	126.60%	123.21%
Learning & Entertainment	115.89%	125.15%	120.72%	113.10%	122.52%	128.99%	121.06%
Personal Systems	110.08%	108.09%	119.78%	110.66%	109.58%	112.60%	111.80%
Web Authoring	116.14%	115.80%	121.02%	113.73%	118.89%	128.17%	118.96%

Average Markup Detail
Reseller Category x Product Division by License Type

RETAIL: General
ASP/Distributor Cost

Product Division:	BFS1	Costco	Kmart	Office Max	Sam's Club	Sears	Staples	Target	Ward's	TOTAL Average Markup
Business Systems										
FPP	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
MOLP	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Desktop Applications										
FPP	117.58%	117.44%	N/A	119.79%	118.82%	N/A	121.14%	N/A	N/A	118.96%
MOLP	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Developer Tools	117.65%	118.49%	N/A	N/A	N/A	N/A	119.68%	N/A	N/A	118.61%
Hardware	125.03%	126.39%	N/A	126.48%	N/A	N/A	N/A	N/A	N/A	125.97%
Interactive Service Media	120.86%	131.11%	N/A	131.22%	131.14%	N/A	129.55%	N/A	N/A	128.78%
Learning & Entertainment	125.73%	129.56%	N/A	132.58%	139.39%	N/A	133.36%	147.49%	N/A	134.69%
Personal Systems	116.64%	117.72%	N/A	118.37%	127.90%	N/A	117.31%	N/A	N/A	119.59%
Web Authoring	N/A	123.38%	N/A	128.17%	N/A	N/A	122.08%	N/A	N/A	124.54%

Average Markup Detail
Reseller Category x Product Division by License Type

RETAIL: Electronics
ASP/Distributor Cost

Product Division:	Fry's	Future Shop	PC's Complete	Computer City	Elek-Tek	Micro Center	J&R Computers	Electronics Boutique	Egghed	TOTAL Average Markup
Business Systems										
FPP	N/A	124.34%	116.90%	118.87%	109.12%	N/A	122.44%	N/A	108.76%	116.74%
MOLP	N/A	117.30%	114.16%	117.52%	N/A	N/A	N/A	N/A	106.76%	113.94%
Desktop Applications										
FPP	122.32%	125.66%	118.88%	117.22%	114.09%	119.07%	121.95%	125.69%	111.15%	119.56%
MOLP	N/A	113.90%	109.09%	111.73%	N/A	N/A	N/A	N/A	108.18%	110.73%
Developer Tools										
	123.62%	120.60%	116.36%	116.12%	111.79%	120.18%	119.92%	N/A	113.25%	117.73%
Hardware										
	129.95%	130.17%	133.46%	131.81%	128.60%	126.60%	120.18%	142.39%	128.14%	130.14%
Interactive Service Media										
	131.11%	144.06%	N/A	123.45%	128.73%	139.45%	131.05%	126.63%	124.58%	131.13%
Learning & Entertainment										
	131.76%	137.32%	128.19%	127.08%	120.74%	136.13%	124.13%	133.24%	125.85%	129.38%
Personal Systems										
	119.65%	125.10%	116.30%	117.85%	111.69%	117.81%	111.33%	N/A	112.24%	116.50%
Web Authoring										
	126.22%	128.30%	131.97%	125.31%	119.69%	124.14%	124.21%	132.89%	117.94%	125.63%

Average Markup Detail
Reseller Category x Product Division by License Type

ACADEMIC
ASP/Distributor Cost

Product Division:	CompUSA	Software Express	Educational Resources	Barnes & Noble	CDW	TOTAL Average Markup
Business Systems	119.91%	143.83%	142.28%	146.80%	118.14%	134.19%
Desktop Applications	132.27%	138.09%	139.36%	142.00%	127.86%	135.92%
Developer Tools	118.20%	141.57%	143.24%	145.84%	122.13%	134.20%
Hardware	N/A	N/A	N/A	N/A	N/A	N/A
Interactive Service Media	N/A	N/A	N/A	N/A	N/A	N/A
Learning & Entertainment	141.29%	141.31%	141.31%	141.39%	111.15%	135.29%
Personal Systems	122.47%	131.72%	137.38%	N/A	120.28%	127.96%
Web Authoring	N/A	N/A	139.90%	131.99%	108.50%	126.80%

Average Markup by Cost Group Detail
 Reseller Category x Distributor Cost Grouping

DIRECT MARKET RESELLERS

ASP/Distributor Cost

Distributor Cost:	CDW	Computability	Creative PC Mail	Insight	Microwarehouse	Multiple Zones	PC connection	Programers Paradise	Tiger Direct	TOTAL Average Markup
< \$50	117.39%	125.06%	121.05%	115.32%	142.89%	120.15%	123.17%	127.25%	126.14%	124.27%
\$50 to \$100	115.19%	118.82%	116.92%	114.78%	123.44%	116.79%	121.54%	123.05%	120.06%	118.95%
\$100 to \$300	109.72%	108.18%	105.57%	108.61%	113.05%	111.84%	111.99%	120.10%	113.32%	111.38%
\$300 to \$500	110.59%	109.06%	107.16%	108.62%	112.28%	111.13%	110.40%	115.10%	113.40%	110.86%
\$500 to \$1000	111.25%	109.01%	109.86%	112.10%	112.01%	114.43%	112.36%	119.23%	112.88%	112.57%
\$1000 +	110.89%	109.15%	109.48%	111.31%	112.73%	112.38%	112.26%	121.48%	115.29%	112.77%

Average Markup by Cost Group Detail
Reseller Category x Distributor Cost Grouping

HARDWARE OUTBOUND
ASP/Distributor Cost

Distributor Cost:	GE Capital IT Solutions	Computer Access	CompuCom	DataFlex	EDS	EnPointe	Entex	GTSI	Vanstar	Dell	Wareforce	TOTAL Average Markup
< \$50	128.91%	118.00%	111.08%	110.50%	110.22%	109.09%	110.53%	136.92%	114.45%	135.49%	126.13%	119.21%
\$50 to \$100	120.49%	118.82%	111.49%	108.89%	110.30%	108.12%	110.41%	117.84%	112.18%	118.40%	111.39%	113.48%
\$100 to \$300	115.28%	117.35%	108.80%	107.38%	109.28%	108.48%	109.07%	114.00%	108.43%	116.18%	112.10%	111.49%
\$300 to \$500	113.18%	117.07%	108.76%	106.88%	108.28%	107.98%	108.83%	114.54%	107.90%	114.94%	112.90%	111.02%
\$500 to \$1000	115.30%	118.10%	109.22%	107.73%	108.99%	108.28%	108.87%	116.24%	108.20%	117.18%	112.59%	111.88%
\$1000 +	117.72%	118.44%	108.87%	107.34%	109.00%	108.16%	109.15%	116.64%	118.36%	112.74%	111.69%	112.56%

Average Markup by Cost Group Detail
 Reseller Category x Distributor Cost Grouping

SOFTWARE OUTBOUND
 ASP/Distributor Cost

Distributor Cost:	ASAP	SoftMart	Software House International	Software Plus	Software Spectrum	Corporate Software & Technology	TOTAL Average Markup
< \$50	120.03%	120.07%	120.57%	113.86%	121.31%	124.89%	120.12%
\$50 to \$100	115.30%	114.47%	118.49%	111.50%	116.72%	114.28%	115.13%
\$100 to \$300	112.14%	113.55%	118.32%	111.05%	115.89%	112.60%	113.93%
\$300 to \$500	113.07%	113.00%	117.93%	109.64%	116.54%	114.15%	114.06%
\$500 to \$1000	117.12%	116.84%	118.13%	112.06%	118.67%	117.31%	116.69%
\$1000 +	117.54%	118.79%	119.58%	115.76%	118.13%	118.00%	117.97%

Average Markup by Cost Group Detail
 Reseller Category x Distributor Cost Grouping

RETAIL: General
 ASP/Distributor Cost

Distributor Cost:	BEST	Costco	Kmart	Office Max	Sam's Club	Sears	Staples	Target	Ward's	TOTAL Average Markup
< \$50	128.13%	130.54%	N/A	134.44%	134.42%	N/A	135.11%	150.78%	N/A	135.57%
\$50 to \$100	118.63%	120.22%	N/A	123.08%	124.17%	N/A	121.53%	134.37%	N/A	123.67%
\$100 to \$300	113.88%	116.06%	N/A	115.38%	113.28%	N/A	116.46%	N/A	N/A	115.01%
\$300 to \$500	117.57%	116.73%	N/A	114.28%	N/A	114.28%	N/A	N/A	116.32%	115.84%
\$500 to \$1000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
\$1000 +	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Average Markup by Cost Group Detail
Reseller Category x Distributor Cost Grouping

RETAIL: Electronics
ASP/Distributor Cost

Distributor Cost:	Fry's	Future Shop	PCs Complete	Computer City	Elek-Tek	Macro Center	J & R Computers	Electronics Boutique	Egghead	TOTAL Average Markup
< \$50	132.74%	133.50%	128.01%	129.79%	123.92%	134.32%	128.53%	134.23%	123.85%	129.88%
\$50 to \$100	125.05%	126.12%	120.83%	121.03%	120.13%	121.18%	118.67%	135.14%	118.25%	122.93%
\$100 to \$300	120.09%	120.81%	116.36%	117.19%	110.25%	118.53%	117.08%	120.50%	111.46%	116.92%
\$300 to \$500	120.25%	121.89%	115.48%	114.96%	110.52%	119.25%	120.22%	N/A	111.54%	116.76%
\$500 to \$1000	N/A	121.56%	114.98%	116.83%	109.86%	N/A	120.34%	N/A	108.85%	115.40%
\$1000 +	N/A	123.29%	117.12%	118.44%	109.50%	N/A	123.81%	N/A	109.16%	116.89%

Average Markup by Cost Group Detail
 Reseller Category x Distributor Cost Grouping

ACADEMIC
 ASP/Distributor Cost

Distributor Cost:	CompUSA	Software Express	Educational Resources	Barnes & Noble	CDW	TOTAL Average Markup
< \$50	123.32%	132.71%	135.73%	143.93%	121.13%	131.36%
\$50 to \$100	126.75%	141.32%	142.38%	145.49%	125.60%	136.31%
\$100 to \$300	125.90%	140.26%	141.97%	144.57%	122.02%	134.94%
\$300 to \$500	118.87%	142.31%	143.29%	146.51%	117.90%	133.78%
\$500 to \$1000	N/A	N/A	N/A	N/A	N/A	N/A
\$1000 +	N/A	143.05%	142.09%	N/A	113.65%	132.93%

Average Markup by SKU

Reseller Category x Product Division by SKU

ASP/Distributor Cost

Business Systems: FPP	Part No.	Cost	ERP	Direct Market Resellers	Hardware Outbound	Software Outbound	Retail - Combined	Retail General	Electronics
Windows NT Server 4.0 English NA NA Only CD 10 Client CRYPTO	227-00027	910	1129	109.50%	112.21%	119.57%	113.71%		113.71%
Windows NT Server 4.0 English NA NA Only CD 5 Client CRYPTO	227-00028	655	809	109.32%	112.52%	118.13%	118.26%		118.26%
Windows NT Server 4.0 English NA VerUpg CD Rom 5 Client CRYPTO	227-00054	327.5	409	110.35%	112.03%	119.28%	115.64%		115.64%
Windows NT Server 4.0 English NA VerUpg CD Rom 10 Client CRYPT	227-00055	435.4	539	110.06%	112.22%	117.29%	113.95%		113.95%
SQL Server 6.5 English NA CD 25 Client	228-00019	3250	3999	110.16%	112.30%	118.41%	117.36%		117.36%
SQL Server 6.5 English NA CD 10 Client	228-00020	1620	1999	114.58%	112.16%	119.24%	116.17%		116.17%
SQL Server 6.5 English NA CD 5 Client	228-00021	1130	1399	113.14%	112.19%	120.56%	117.02%		117.02%
MS Exchange Svr 5.0 English NA NA Only CD 25 Client CRYPTO Cor	312-00246	1729.38	2129	114.32%	112.09%	116.71%	112.83%		112.83%
MS Exchange Svr 5.0 English NA NA Only CD 5 Client CRYPTO Cor	312-00247	811	999	111.18%	112.31%	114.95%	114.46%		114.46%
MS Exchange Svr 2.5 English NA NA Only CD 10 Client CRYPTO Cor	312-00248	1079.23	1329	114.86%	112.13%	119.49%	116.07%		116.07%
BackOffice Server 2.5 English NA VerUpg CD CRYPTO	321-00261	713	879	109.78%	112.12%	118.97%	114.81%		114.81%
BackOffice Server 2.5 English NA C/P Upg. CD CRYPTO	321-00262	1656	2039	109.72%	111.73%	119.41%	114.81%		114.81%
BackOffice Server 2.5 English NA CD CRYPTO	321-00264	2030	2499	107.87%	111.71%	117.72%	112.44%		112.44%
Win NT Svr Clt Lic 4.0 for Win NT English NA MLP 20	351-00004	533.6	659	107.66%	111.87%	117.46%	117.83%		117.83%
Win NT Svr Clt Lic 4.0 for Win NT English NA MLP	351-00187	28.35	39.95	118.62%	115.51%	127.31%	129.11%		129.11%
SQL Client 6.5 for Win NT English NA MLP 20	359-00017	1917.6	2369	113.55%	112.02%	117.54%	116.78%		116.78%
SQL Client 6.5 for Win NT English NA MLP 5	359-00018	599.25	739	113.85%	111.87%	118.51%	116.92%		116.92%
BackOffice Client 2.5 for Win NT English NA MLP 20	377-00369	3388.8	4179	109.22%	111.75%	119.34%	114.54%		114.54%
BackOffice Client 2.5 for Win NT English NA MLP 5	377-00370	1059	1309	111.34%	113.11%	118.26%	115.79%		115.79%
MS Exchange Client 5.0 for Win NT English NA MLP 20	381-00295	928	1149	116.64%	111.81%	119.44%	117.48%		117.48%
MS Exchange Client 5.0 for Win NT English NA MLP 5	381-00297	291.58	369	115.79%	111.92%	118.26%	119.18%		119.18%
MS Exchange Svr - Ent. 5.0 English NA NA Only CD 50 Client CRYPTO Com	395-00428	3947	4859	116.75%	112.18%		119.03%		119.03%
MS Exchange Svr - Ent. 5.0 English NA CD 25 Client CRYPTO Com	395-00429	2882	3549	115.00%	112.03%	121.41%	116.05%		116.05%
MS Exchange Svr - Ent. 5.0 English NA VerUpg NA Only CD CRYPTO	395-00445	701	869	113.49%	112.09%	108.83%	115.61%		115.61%

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Business Systems: MOLP	Part No.	Cost	ERP	Direct Market Resellers	Hardware Outbound	Software Outbound	Retail - Combined	Retail - General	Retail - Electronics
Windows NT Server 4.0 English OPEN A	227-00367	551.59	649	111.97%	109.52%	115.38%	114.08%		114.08%
Windows NT Server 4.0 English OPEN B	227-00369	533.2	627	113.39%	109.48%	115.46%	114.07%		114.07%
Windows NT Server 4.0 English OPEN C	227-00371	500.11	588	113.25%	109.66%	115.26%	113.97%		113.97%
BackOffice Server 2.5 English OPEN B	321-00289	1557.41	1832						
BackOffice Server 2.5 English OPEN C	321-00300	1480.74	1719						
BackOffice Server 2.5 English OPEN A	321-00351	1611.11	1895						
Win NT Svr Clt Lic 4.0 for Win NT English OPEN A	351-00220	26.47	31	112.40%	109.56%	115.05%	115.22%		115.22%
Win NT Svr Clt Lic 4.0 for Win NT English OPEN B	351-00222	25.59	30	113.10%	109.53%	115.10%	115.28%		115.28%
Win NT Svr Clt Lic 4.0 for Win NT English OPEN C	351-00224	24	28	112.69%	109.30%	114.71%	114.58%		114.58%
SQL Client 6.5 for Win NT English OPEN C	359-00067	97.14	114	115.36%	109.85%	114.78%	115.98%		115.98%
SQL Client 6.5 for Win NT English OPEN B	359-00068	104.92	123	114.97%	109.89%	114.53%	116.28%		116.28%
SQL Client 6.5 for Win NT English OPEN A	359-00069	108.3	127	113.41%	110.08%	114.80%	117.56%		117.56%
BackOffice Client 2.5 for Win NT English OPEN A	377-00448	168.1	198						
BackOffice Client 2.5 for Win NT English OPEN B	377-00449	162.49	191						
BackOffice Client 2.5 for Win NT English OPEN C	377-00450	152.41	179						
BackOffice Client 2.5 for Win NT English CompUpg OPEN A from IBM/LAN/VINE	377-00535	148.52	175				117.83%		117.83%
BackOffice Client 2.5 for Win NT English CompUpg OPEN C from IBM/LAN/VINE	377-00536	131.25	154				117.33%		117.33%
BackOffice Client 2.5 for Win NT English CompUpg OPEN B from IBM/LAN/VINE	377-00537	141.76	167				117.80%		117.80%
MS Exchange Client 5.0 for Win NT English OPEN A	381-00570	47.81	56	114.08%					
MS Exchange Client 5.0 for Win NT English OPEN B	381-00572	45.48	54	114.07%					
MS Exchange Client 5.0 for Win NT English OPEN C	381-00574	41.98	49	114.01%					
MS Exchange Svr-Ent. 5.0 English OPEN A	395-00693	1371.1	1613						
MS Exchange Svr-Ent. 5.0 English OPEN B	395-00695	1304.21	1534						
MS Exchange Svr-Ent. 5.0 English OPEN C	395-00697	1203.89	1416						

Desktop Applications: FPP		Part No.	Cost	ERP	Direct Market Resellers	Hardware Outbound	Software Outbound	Retail - Combined	Retail - General	Retail - Electronics
Office 97 for 32-Bit Win English NA CD Com	021-00691	404.87	499	109.75%	110.75%	111.59%	116.64%	116.64%	116.46%	115.10%
Office 97 for 32-Bit Win English NA CV Upg. CD CCPCCom	021-00703	201.62	249	108.75%	110.98%	112.59%	111.68%	111.68%	111.59%	111.79%
Office 97 for Cross Platform English NA MLP	021-00725	379.23	469	108.45%	109.92%	113.90%	110.92%	110.92%	110.92%	110.92%
Word 97 for 32-Bit Win English NA CD Com	059-00434	267.3	339	112.40%	111.16%	112.11%	114.57%	114.57%	112.33%	116.91%
Word 97 for 32-Bit Win English NA CV Upg. CD CCPCCom	059-00442	66.26	84.95	114.80%	112.98%	114.83%	120.97%	120.97%	123.73%	118.27%
Excel 97 for 32-Bit Win English NA CV Upg. CD CCPCCom	065-00418	82.8	109	112.78%	112.48%	113.32%	118.20%	118.20%	118.57%	117.32%
Excel 97 for 32-Bit Win English NA CD Com	065-00478	267.3	339	111.15%	110.80%	112.40%	115.27%	115.27%	12.23%	118.91%
Works for 32-Bit Windows	070-00597	36	54.95	129.97%	115.49%	118.36%	131.50%	131.50%	33.85%	128.04%
Project 4.1 for Windows 95 English NA CDRom	076-056V410	380	469	113.60%	110.37%	111.81%	114.36%	114.36%	19.79%	114.36%
Powerpoint 97 for 32-Bit Win English NA CV Upg. CD CCPCCom	079-00103	82.8	109	113.45%	113.00%	112.61%	119.16%	119.16%	17.35%	118.53%
Publisher 97 for 32-Bit Win English NA CD	164-00059	61	79.85	117.13%	111.83%	118.19%	119.80%	119.80%	117.35%	122.24%
OfficePro 97 for Cross Platform English NA CV Upg. MLP	269-00574	265	329	109.59%	111.96%	113.65%	115.02%	115.02%	111.96%	115.92%
OfficePro 97 for Cross Platform English NA MLP	269-00585	455.38	569	108.85%	111.43%	112.60%	120.86%	120.86%	111.43%	120.86%
OfficePro for Cross Platform English UpgAdv Open	269-00873	216	270	108.44%	114.10%	111.89%	114.25%	114.25%	13.73%	115.97%
OfficePro/Bookshelf 97 for 32-Bit Win English NA CD Com	353-00005	486.17	599	109.18%	110.12%	110.09%	116.42%	116.42%	116.19%	111.64%
OfficePro/Bookshelf 97 for 32-Bit Win English NA CV Upg. CD CCPCCom	353-00014	282.92	349	129.69%	113.53%	115.62%	132.78%	132.78%	133.54%	132.82%
Greetings Workshop 2.0 for 32-Bit Win English NA CD	462-00028	20.5	29.95	114.37%	113.20%	109.96%	119.65%	119.65%	120.26%	119.03%
Home Essentials 97 32-Bit Windows CCP Com English NA CV Upg. CD	583-00001	82.8	109	106.70%	112.06%	110.93%	113.99%	113.99%	114.96%	113.92%
Office Small Bus Edition 97 for 32-Bit Win English NA CV Upg. CD	588-00006	201.62	249	110.42%	111.55%	111.61%	116.13%	116.13%	112.31%	119.45%
Office Small Bus Edition 97 for 32-Bit Win English NA CD Com	588-00024	404.87	499							

Desktop Applications: MOLP		Part No.	Cost	ERP
Office 97 for 32-Bit Win English OPEN A	021-01443	329.68	388	107.75%
Office 97 for 32-Bit Win English OPEN B	021-01445	314.55	370	108.58%
Office 97 for 32-Bit Win English OPEN C	021-01447	291.34	343	112.23%

Developer Tools		Part No.	Cost	ERP	Direct Market Resellers	Hardware Outbound	Software Outbound	Retail - Combined	Retail - General	Retail - Electronics
Visual C++ Pro 5.0 for 32-Bit Win English NA CD	048-00056	400	499	112.17%	112.20%	115.24%	118.13%	117.50%	118.76%	
Visual C++ Pro 5.0 for 32-Bit Win English NA CV Upg. CD	048-00057	200	249	112.63%	111.91%	115.55%	118.54%	120.00%	117.07%	
Visual Basic Standard 5.0 for Windows Learning Edition	048-00067	80	99.95	116.82%	112.39%	115.50%	116.28%	115.39%	117.16%	
Visual Basic Pro 5.0 for 32-Bit Win English NA CV Upg. CD CCPCOM	203-00101	200	249	112.08%	112.60%	115.63%	118.54%	120.00%	117.07%	
Visual Basic Pro 5.0 for 32-Bit Win English NA CD Com	203-00102	400	499	111.23%	111.74%	116.98%	118.61%	120.00%	117.22%	
Visual C++ Learning Ed 5.0 for 32-Bit Win English NA CD	254-00030	75	99.95	119.87%	113.27%	114.71%	120.45%	118.08%	121.82%	
Visual Basic Enterprise 5.0 for 32-Bit Win English NA VerUpg CD CCF361-00088	361-00088	560	699	113.91%	112.27%	116.44%	116.44%		116.44%	
Visual Basic Enterprise 5.0 for 32-Bit Win English NA CD Com	361-00089	973	1199	113.13%	112.25%	115.72%	115.95%		115.95%	
MSDN Pro for 32-Bit Win English NA Subscript CD	388-00001	424	529	113.16%	111.20%	115.76%	115.17%		115.17%	
MSDN Universal for 32-Bit Win English NA CD	534-00001	2024	2499	115.43%	111.35%	115.20%	112.87%		112.87%	
MSDN Universal for 32-Bit Win English NA CV Upg. CD	534-00002	1619	1999	113.09%	111.45%	115.23%	114.83%		114.83%	
Visual InterDev 1.0 for 32-Bit Win English NA CD	547-00022	400	499	111.83%	111.71%	114.85%	115.46%		115.46%	
Visual InterDev 1.0 for 32-Bit Win English NA CV Upg. CD	547-00024	200	249	114.22%	112.11%	114.60%	118.24%		118.24%	
Visual J++ Pro 1.1 32-Bit Windows English NA CDRom	561-00015	747	99.95	115.28%	113.36%	118.45%	120.15%	116.56%	120.73%	
Visual C++ Enterprise 5.0 for 32-Bit Win English NA CDRom	562-00041	970	1199	113.66%	112.29%	116.16%	113.02%		113.02%	
Visual C++ Enterprise 5.0 for 32-Bit Win English NA VerUpg CD	562-00042	560	699	114.08%	112.13%	114.74%	116.98%		116.98%	
Visual Studio Ent. Ed. 97 for 32-Bit Win English NA CV Upg. CD	628-00006	809	999	112.46%	112.34%	115.60%	115.33%		115.33%	
Visual Studio Ent. Ed. 97 for 32-Bit Win English NA CD	628-00007	1210	1499	112.33%	111.96%	116.92%	109.47%		109.47%	
Visual Studio Pro Ed 97 for 32-Bit Win English NA CV Upg. CD	659-00007	399	499	111.70%	112.97%	114.94%	117.64%		117.64%	
Visual Studio Pro Ed 97 for 32-Bit Win English NA CD	659-00011	805	999	110.31%	112.16%	115.95%	114.45%		114.45%	

Hardware		Part No.	Cost	ERP	Direct Market Resellers	Hardware Outbound	Software Outbound	Retail - Combined	Retail - General	Retail - Electronics
NaturalKeyboard 1.0 for Windows 95 (PS/2) English NA 3.5	2867051V100	54.5	74.95	125.86%	119.36%	120.24%	124.48%	121.06%	127.89%	
Sidewinder 3D Pro 1.0 for Windows 95 GamePort English NA 3.5	326-00002	32	44.95	132.68%	129.08%	120.31%	128.27%	124.93%	131.60%	
Sidewinder Precision Pro 2.0 for Win 95 GamePort English NA CD	326-00035	54.5	74.95	125.36%	115.59%	115.41%	129.65%	124.73%	130.56%	
Mouse Hardware 2.0 for Windows 95 (Ser&PS/2) English 3.5	365-00011	38	54.95	131.90%	119.06%	118.05%	130.66%	121.52%	129.00%	
MS ActiMates PC Pack 1.0 English NA CD Barney	657-00001	44.12	N/A				133.72%		133.72%	
MS ActiMates TV Pack 1.0 English NA Vid NTSC Barney	657-00004	44.12	N/A				128.37%		128.37%	
Microsoft ActiMates 1.0 English NA Standalone Barney	657-00010	75.49	N/A				128.11%		128.11%	
IntelliMouse Hardware 3.0 (Ser&PS/2) English NA 3.5 HD	673-00004	68.5	84.95		122.07%	117.57%	131.68%	127.60%	135.75%	

	Part No.	Cost	ERP	Direct Market Resellers	Hardware Outbound	Software Outbound	Retail - Combined	Retail - General	Retail - Electronics
Interactive Service Media									
Cinomania 1996 for Windows 95 English NA CDRom	194-056V1996	22.5	34.95				131.51%		131.51%
Expedia Trip Planner 98 for 32-Bit Win English NA CD	496-00011	30	44.95	124.05%	122.88%	125.38%	131.82%	28.82%	133.72%
Expedia Streets 98 for 32-Bit Win English NA CD Deluxe w/ABI Plus	499-00016	54.2	74.95	124.80%	114.01%	121.04%	128.03%	27.53%	128.42%

	Part No.	Cost	ERP	Direct Market Resellers	Hardware Outbound	Software Outbound	Retail - Combined	Retail - General	Retail - Electronics
Learning & Entertainment									
Flight Simulator 98 for 32-Bit Win English NA CD	030-00087	43.17	59.95	115.86%	117.03%	120.45%	122.98%	20.43%	125.52%
Bookshelf 98 for 32-Bit Win English NA CD	086-00052	37.85	54.95	122.62%	116.77%	122.03%	130.24%	129.41%	134.08%
Return of Arcade 1.0 for Windows 95 English NA 3.5	256-251V100	21.57	34.95	131.52%	151.00%	119.56%	137.11%	140.82%	133.40%
Encarta Deluxe 98 for 32-Bit Win English NA CD	450-00004	59.5	79.95	129.20%	115.45%	117.33%	125.76%	26.72%	125.79%
The Puzzle Collection 1.0 for 32-Bit Win English NA CD	748-00004	22.5	34.95	126.76%	110.44%	123.32%	132.99%	38.39%	127.59%
Personal Tutor 1.0 for 32-Bit Win English NA CD	766-00001	37.85	54.95	117.96%	111.07%	124.14%	133.34%	36.01%	130.69%
Goosebumps Alt of Mutants 1.0 for 32-Bit Win English NA CD	845-00001	30	44.95	119.74%	109.20%	124.99%	134.44%	34.86%	134.61%

	Part No.	Cost	ERP	Direct Market Resellers	Hardware Outbound	Software Outbound	Retail - Combined	Retail - General	Retail - Electronics
Personal Systems									
Windows NT Workstation 4.0 English NA CD	236-00001	255	319	108.03%	111.02%	115.95%	117.21%	17.42%	117.29%
WIN95/ISK BUNDLE 95 English NA 3.5 HD w/IESK	362-00241	165	209	111.70%	111.52%	113.88%	118.59%	20.44%	117.03%
WIN95/ISK BUNDLE 95 English NA VerUpg 3.5 HD w/IESK	362-00242	86	109	108.67%	109.60%	108.87%	119.14%	22.06%	116.22%
WIN95/ISK BUNDLE 95 English NA VerUpg CD w/IESK	362-00243	86	109	108.77%	109.71%	108.48%	116.82%	18.42%	115.51%

	Part No.	Cost	ERP	Direct Market Resellers	Hardware Outbound	Software Outbound	Retail - Combined	Retail - General	Retail - Electronics
Web Authoring									
FrontPage 97 for 32-Bit Win English NA CD Com	392-00027	120.32	149	111.98%	111.23%	116.45%	116.11%	14.41%	117.81%
Picture It 2.0 for 32-Bit Win English NA CD	400-00044	37.85	54.95	123.06%	127.47%	121.07%	133.28%	34.68%	131.82%

Average Markup by SKU by Cost Grouping

Reseller Category x Product Division by SKU

ASP/Distributor Cost

Note: Blank cells indicate product not sold.

Part No.	Cost	ERP	Direct Market Resellers	Hardware Outbound	Software Outbound	Retail - Combined	Retail - General	Retail - Electronics
Less than \$50								
Greetings Workshop 2.0 for 32-Bit Win English NA CD	20.5	29.95	129.69%	113.53%	115.62%	132.79%	133.54%	132.04%
Return of Arcade 1.0 for Windows 95 English NA 3.5	21.57	34.95	131.52%	151.00%	119.56%	137.11%	146.82%	133.48%
Cinematic 1996 for Windows 95 English NA CDROM	22.5	34.95				131.51%		131.51%
The Puzzle Collection 1.0 for 32-Bit Win English NA CD	22.5	34.95	126.76%	110.44%	123.32%	133.25%	138.90%	127.59%
Win NT Svr Clt Lic 4.0 for Win NT English OPEN C	24	28	112.69%	109.30%	114.71%	114.59%		114.59%
Win NT Svr Clt Lic 4.0 for Win NT English OPEN B	25.59	30	113.10%	109.53%	115.10%	115.29%		115.29%
Win NT Svr Clt Lic 4.0 for Win NT English OPEN A	26.47	31	112.40%	109.56%	115.05%	115.22%		115.22%
Win NT Svr Clt Lic 4.0 for Win NT English NA MLP	28.35	39.95	118.62%	115.51%	127.31%	129.11%		129.11%
Win NT Svr Clt Lic 4.0 for Win NT English NA CD	30	44.95	124.06%	122.88%	125.38%	131.82%	129.57%	133.72%
Expedia Trip Planner 98 for 32-Bit Win English NA CD	30	44.95	119.74%	109.20%	124.99%	128.88%	134.86%	122.90%
Goosebumps Att of Mutants 1.0 for 32-Bit Win English NA CD	32	44.95	132.68%	129.08%	120.31%	126.52%	124.95%	128.11%
Sidewinder 3D Pro 1.0 for Windows 95 GamePort English NA 3.5	36	54.95	148.53%	115.49%	118.36%	131.50%	133.95%	129.04%
Works for 32-Bit Windows	37.85	54.95	122.62%	116.77%	122.03%	130.24%	129.41%	131.05%
Bookshelf 98 for 32-Bit Win English NA CD	37.85	54.95	117.95%	127.47%	124.14%	133.34%	136.01%	130.57%
Personal Tutor 1.0 for 32-Bit Win English NA CD	37.85	54.95	123.06%	111.07%	121.07%	133.28%	134.68%	131.87%
Picture It 2.0 for 32-Bit Win English NA CD	38	54.95	131.90%	119.06%	118.05%	130.66%	131.52%	129.80%
Mouse Hardware 2.0 for Windows 95 (Ser&PS/2) English 3.5	41.98	49	114.08%					
MS Exchange Client 5.0 for Win NT English OPEN C	43.17	59.95	115.86%	117.03%	120.45%	122.98%	129.43%	125.52%
Flight Simulator 98 for 32-Bit Win English NA CD	44.12	N/A				131.60%		131.60%
MS ActiMates PC Pack 1.0 English NA CD Barney	44.12	N/A				134.56%		134.56%
MS ActiMates TV Pack 1.0 English NA Vid NTSC Barney	45.48	54	114.07%					
MS Exchange Client 5.0 for Win NT English OPEN B	47.81	56	114.08%					
MS Exchange Client 5.0 for Win NT English OPEN A								

\$60 to \$100	Part No.	Cost	ERP	Direct Market Resellers	Hardware Outbound	Software Outbound	Retail - Combined	Retail General	Retail Electronics
Expedia Streets 98 for 32-Bit Win English NA CD Delux w/ABI Plus	499-00016	54.2	74.95	124.80%	114.01%	121.04%	128.03%	127.63%	128.42%
NaturalKeyboard 1.0 for Windows 95 (PS/2) English NA 3.5	2867051V100	54.5	74.95	125.86%	119.36%	120.24%	124.72%	124.06%	128.37%
SideWinder Precision Pro 2.0 for Win 95 GamePort English NA CD	326-00035	54.5	74.95	125.36%	115.59%	115.41%	130.26%	124.73%	135.79%
IntelliMouse Hardware 3.0 (Ser&PS/2) English NA 3.5 HD	673-00004	58.5	84.95	131.09%	122.07%	117.57%	130.70%	127.60%	133.79%
Encarta Deluxe 98 for 32-Bit Win English NA CD	450-00004	59.5	79.95	129.20%	115.45%	117.33%	125.76%	125.72%	126.79%
Publisher 97 for 32-Bit Win English NA CD	164-00059	61	79.95	117.13%	111.83%	118.19%	119.80%	117.38%	122.24%
Word 97 for 32-Bit Win English NA CV Upg. CD CCPCom	059-00442	66.26	84.95	114.80%	112.98%	114.83%	120.97%	123.73%	119.24%
Visual J++ Pro 1.1 32-Bit Windows English NA CDRom	561-00015	74.7	99.95	115.28%	113.38%	118.45%	120.15%	119.68%	126.73%
Visual C++ Learning Ed 5.0 for 32-Bit Win English NA CD	254-00030	75	99.95	119.87%	113.27%	114.71%	120.50%	119.08%	124.92%
Microsoft ActiMates 1.0 English NA Standalone Barney	657-00010	75.49	N/A				127.89%		127.89%
Visual Basic Standard 5.0 for Windows Learning Edition	048-00067	80	99.95	116.82%	112.39%	115.50%	116.25%	115.89%	117.16%
Home Essentials 97 32-Bit Windows CCP Com English NA CV Upg.	583-00001	82.8	109	112.78%	113.20%	113.32%	119.64%	120.26%	119.02%
Excel 97 for 32-Bit Win English NA CV Upg. CD CCPCom	065-00418	82.8	109	113.45%	112.48%	112.61%	118.20%	118.57%	117.87%
Powerpoint 97 for 32-Bit Win English NA CV Upg. CD CCPCom	079-00103	82.8	109	114.37%	113.00%	109.96%	119.16%	119.79%	118.53%
WIN95/ISK BUNDLE 95 English NA VerUpg CD w/IESK	362-00243	86	109	108.67%	110.76%	108.87%	115.82%	116.32%	115.51%
WIN95/ISK BUNDLE 95 English NA VerUpg 3.5 HD w/IESK	362-00242	86	109	108.77%	110.66%	108.48%	114.14%	112.96%	115.22%
SQL Client 6.5 for Win NT English OPEN C	359-00067	97.14	114	115.36%	109.85%	114.78%	115.98%		115.98%

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Part No.	Cost	ERP	Direct Market Resellers	Hardware Outbound	Software Outbound	Retail - Combined	Retail - General	Retail - Electronics
\$100 to \$300								
359-00068	104.92	123	114.97%	109.89%	114.53%	116.28%		116.28%
SQL Client 6.5 for Win NT English OPEN B								
359-00069	108.3	127	113.41%	110.08%	114.80%	117.56%		117.56%
SQL Client 6.5 for Win NT English OPEN A								
392-00027	120.32	149	111.98%	111.23%	116.45%	116.11%		117.81%
FrontPage 97 for 32-Bit Win English NA CD Com								
BackOffice Client 2.5 for Win NT English CompUpg OPEN C from IBM/LAN/VINE								
377-00536	131.25	154				117.33%		117.33%
BackOffice Client 2.5 for Win NT English CompUpg OPEN B from IBM/LAN/VINE								
377-00537	141.76	167				117.80%		117.80%
BackOffice Client 2.5 for Win NT English CompUpg OPEN A from IBM/LAN/VINE								
377-00535	148.52	175				117.83%		117.83%
BackOffice Client 2.5 for Win NT English OPEN C								
377-00450	152.41	179						
BackOffice Client 2.5 for Win NT English OPEN B								
377-00449	162.49	191						
WIN95/ISK BUNDLE 95 English NA 3.5 HD w/IESK								
362-00241	165	209	111.70%	111.52%	113.88%	118.59%		117.03%
BackOffice Client 2.5 for Win NT English OPEN A								
377-00448	168.1	198						
Visual Basic Pro 5.0 for 32-Bit Win English NA CV Upg. CD CCPCom								
203-00101	200	249	112.63%	111.91%	115.55%	118.54%		117.07%
Visual Basic Pro 5.0 for 32-Bit Win English NA CV Upg. CD								
547-00024	200	249	112.08%	112.60%	115.63%	118.24%		118.24%
Visual InterDev 1.0 for 32-Bit Win English NA CV Upg. CD								
048-00057	200	249	114.22%	111.40%	114.60%	118.54%		117.07%
Visual C++ Pro 5.0 for 32-Bit Win English NA CV Upg. CD CCPCom								
021-00703	201.62	249	108.75%	110.67%	112.59%	111.58%		111.76%
Office 97 for 32-Bit Win English NA CV Upg. CD CCPCom								
588-00006	201.62	249	106.70%	111.41%	110.93%	113.99%		113.02%
Office Small Bus Edition 97 for 32-Bit Win English NA CV Upg. CD CCPCom								
269-00873	216	270				120.86%		120.86%
OfficePro for Cross Platform English UpgAdv Open								
238-00001	255	319	108.03%	110.59%	115.95%	117.21%		117.29%
Windows NT Workstation 4.0 English NA CD								
269-00574	265	329	109.59%	111.28%	113.65%	115.02%		115.02%
OfficePro 97 for Cross Platform English NA CV Upg. MLP								
059-00434	267.3	339	112.40%	111.16%	112.11%	114.57%		116.98%
Word 97 for 32-Bit Win English NA CD Com								
065-00478	267.3	339	111.15%	110.95%	112.40%	115.27%		118.34%
Excel 97 for 32-Bit Win English NA CD Com								
021-01447	282.92	349	109.18%	110.71%	110.09%	116.42%		114.64%
OfficePro/Bookshelf 97 for 32-Bit Win English NA CV Upg. CD CCPCom								
021-01447	291.34	343	112.23%	108.03%	110.08%			
Office 97 for 32-Bit Win English OPEN C								
381-00297	291.58	369	115.79%	111.92%	118.26%	119.18%		119.18%
MS Exchange Client 5.0 for Win NT English NA MLP 5								

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	Part No.	Cost	ERP	Direct Market Resellers	Hardware Outbound	Software Outbound	Retail - Combined	Retail - General	Retail - Electronics
\$300 to \$600									
Office 97 for 32-Bit Win English OPEN B	021-01445	314.65	370	108.58%	108.39%	110.19%	110.59%		110.59%
Windows NT Server 4.0 English NA VerUpg CDRom 5 Client CRYPT	227-00054	327.5	409	110.35%	108.71%	119.28%	115.84%		115.84%
Office 97 for 32-Bit Win English OPEN A	021-01443	329.68	388	107.75%	108.39%	110.15%	110.86%		110.86%
Office 97 for Cross Platform English NA MLP	021-00725	379.23	469	108.45%	109.92%	113.90%	110.92%		110.92%
Project 4.1 for Windows 95 English NA CDRom	076-056V410	380	469	113.60%	110.70%	111.81%	114.36%		114.36%
Visual Studio Pro Ed 97 for 32-Bit Win English NA CV Upg. CD	659-00007	399	499	112.17%	112.97%	114.94%	118.84%		118.84%
Visual Studio Pro 5.0 for 32-Bit Win English NA CD Com	203-00102	400	499	111.23%	111.74%	115.24%	118.61%		118.61%
Visual InterDev 1.0 for 32-Bit Win English NA CD	547-00022	400	499	111.23%	111.71%	116.98%	115.46%		115.46%
Visual C++ Pro 5.0 for 32-Bit Win English NA CD	048-00056	400	499	111.83%	112.20%	114.85%	118.13%		118.13%
Office 97 for 32-Bit Win English NA CD Com	021-00691	404.87	499	109.75%	110.75%	111.59%	116.30%		116.30%
Office Small Bus Edition 97 for 32-Bit Win English NA CD Com	588-00024	404.87	499	110.42%	111.55%	111.61%	116.12%		116.12%
MSDN Pro for 32-Bit Win English NA Subscript CD	388-00001	424	529	113.16%	111.20%	115.76%	115.71%		115.71%
Windows NT Server 4.0 English NA VerUpg CDRom 10 Client CRYPT	227-00055	435.4	539	110.06%	112.22%	117.29%	113.95%		113.95%
OfficePro 97 for Cross Platform English NA MLP	269-00585	455.38	569	108.85%	111.43%	114.29%	120.82%		120.82%
OfficePro/Bookshelf 97 for 32-Bit Win English NA CD Com	353-00005	486.17	599	108.44%	110.12%	111.89%	113.75%		113.75%

	Part No.	Cost	ERP	Retail						
				Direct Market Resellers	Hardware Outbound	Software Outbound	Retail - Combined	General	Electronics	
\$500 to \$1000										
Windows NT Server 4.0 English OPEN C	227-00371	500.11	588	113.25%	109.66%	115.26%	113.97%			
Windows NT Server 4.0 English OPEN B	227-00369	533.2	627	113.39%	109.48%	115.46%	114.07%			114.07%
Win NT Svr Clt Lic 4.0 for Win NT English NA MLP 20	351-00004	533.6	659	107.66%	111.87%	117.46%	117.03%			117.03%
Windows NT Server 4.0 English OPEN A	227-00367	551.59	649	111.97%	109.52%	115.38%	114.08%			114.08%
Visual Basic Enterprise 5.0 for 32-Bit Win English NA VerUpg CD CC	361-00088	560	699	112.91%	112.27%	116.44%	116.44%			116.44%
Visual C++ Enterprise 5.0 for 32-Bit Win English NA VerUpg CD	562-00042	560	699	114.08%	112.13%	114.74%	116.98%			116.98%
SQL Client 6.5 for Win NT English NA MLP 5	359-00018	599.25	739	113.85%	111.87%	118.51%	116.92%			116.92%
Windows NT Server 4.0 English NA NA Only CD 5 Client CRYPTO	227-00028	655	809	109.32%	112.52%	118.13%	118.26%			118.26%
MS Exchange Svr - Ent. 5.0 English NA VerUpg NA Only CD CRYPTO	395-00445	701	869	113.49%	112.09%	108.83%	115.61%			115.61%
BackOffice Server 2.5 English NA VerUpg CD CRYPTO	321-00261	713	879	109.78%	112.12%	118.97%	114.81%			114.81%
Visual Studio Pro Ed 97 for 32-Bit Win English NA CD	559-00011	805	999	110.31%	112.16%	115.95%	114.45%			114.45%
Visual Studio Ent. Ed. 97 for 32-Bit Win English NA CAV Upg. CD	628-00006	809	999	112.46%	112.34%	115.60%	115.33%			115.33%
MS Exchange Svr 5.0 English NA NA Only CD 5 Client CRYPTO Com	312-00247	811	999	111.18%	112.31%	114.95%	114.45%			114.45%
Windows NT Server 4.0 English NA NA Only CD 10 Client CRYPTO	227-00027	910	1129	109.50%	112.21%	119.57%	113.71%			113.71%
MS Exchange Client 5.0 for Win NT English NA MLP 20	381-00285	928	1149	116.64%	111.81%	119.44%	117.48%			117.48%
Visual C++ Enterprise 5.0 for 32-Bit Win English NA CDRom	562-00041	970	1199	113.66%	112.29%	116.16%	113.02%			113.02%
Visual Basic Enterprise 5.0 for 32-Bit Win English NA CD Com	361-00089	973	1199	113.13%	112.25%	115.72%	115.95%			115.95%

Part No.	Cost	ERP	Direct Market Resellers	Hardware Outbound	Software Outbound	Retail - Combined	Retail - Electronics
\$1000 +							
377-00370	1059	1309	113.11%	113.11%	118.26%	115.79%	115.79%
BackOffice Client 2.5 for Win NT English NA MLP 5							
312-00248	1079.23	1329	112.13%	111.62%	119.49%	116.07%	116.07%
MS Exchange Svr 5.0 English NA NA Only CD 10 Client CRYPTO Cd							
228-00021	1130	1399	112.19%	111.70%	120.56%	117.02%	117.02%
SQL Server 6.5 English NA CD 5 Client							
395-00697	1203.89	1416					
MS Exchange Svr-Ent. 5.0 English OPEN C							
628-00007	1210	1499	111.96%	111.61%	116.92%	109.47%	109.47%
Visual Studio Ent. Ed. 97 for 32-Bit Win English NA CD							
395-00695	1304.21	1534					
MS Exchange Svr-Ent. 5.0 English OPEN B							
395-00693	1371.1	1613					
MS Exchange Svr-Ent. 5.0 English OPEN A							
321-00300	1480.74	1719					
BackOffice Server 2.5 English OPEN C							
321-00299	1557.41	1832					
BackOffice Server 2.5 English OPEN B							
321-00351	1611.11	1895					
BackOffice Server 2.5 English OPEN A							
634-00003	1619	1999	111.45%	110.95%	112.55%	114.83%	114.83%
MSDN Universal for 32-Bit Win English NA C/P Upg. CD							
228-00020	1620	1999	112.16%	111.66%	115.23%	116.17%	116.17%
SQL Server 6.5 English NA CD 10 Client							
321-00262	1656	2039	111.73%	111.73%	119.24%	114.81%	114.81%
BackOffice Server 2.5 English NA C/P Upg. CD CRYPTO							
312-00246	1729.38	2129	112.09%	111.58%	119.41%	112.83%	112.83%
MS Exchange Svr 5.0 English NA NA Only CD 25 Client CRYPTO Cd							
359-00017	1917.6	2369	112.02%	112.02%	116.71%	116.78%	116.78%
SQL Client 6.5 for Win NT English NA MLP 20							
534-00001	2024	2499	111.35%	110.84%	117.54%	112.87%	112.87%
MSDN Universal for 32-Bit Win English NA CD							
321-00264	2030	2499	111.71%	111.71%	115.20%	112.44%	112.44%
BackOffice Server 2.5 English NA CD CRYPTO							
395-00429	2882	3549	112.03%	111.52%	117.72%	116.05%	116.05%
MS Exchange Svr - Ent. 5.0 English NA CD 25 Client CRYPTO Com							
228-00019	3250	3999	112.30%	111.81%	121.41%	117.36%	117.36%
SQL Server 6.5 English NA CD 25 Client							
377-00369	3388.8	4179	111.75%	111.75%	118.41%	114.54%	114.54%
BackOffice Client 2.5 for Win NT English NA MLP 20							
395-00428	3947	4859	112.18%	111.68%	119.34%	119.03%	119.03%
MS Exchange Svr - Ent. 5.0 English NA NA Only CD 50 Client CRYPTO Com							

Average Selling Price: ASP to ERP (%)

Reseller Category x Product Division by SKU

ASP/ERP

Business Systems: FPP	Part No.	Cost	ERP	Direct Market	Hardware	Software	Outbound	Outbound	Combined	Retail - General	Retail - Electronics	TOTAL
Windows NT Server 4.0 English NA NA Only CD 10 Client CRYPTO	227-00027	910	1129	88.26%	90.44%	96.38%	90.44%	96.38%	81.65%		91.65%	91.68%
Windows NT Server 4.0 English NA NA Only CD 5 Client CRYPTO	227-00028	655	809	88.51%	91.10%	95.64%	91.10%	95.64%	95.74%		95.74%	92.76%
Windows NT Server 4.0 English NA VerUpg. CD Rom 5 Client CRYPTO	327.5	409	409	88.36%	89.70%	95.51%	89.70%	95.51%	92.61%		92.61%	91.65%
Windows NT Server 4.0 English NA VerUpg. CD Rom 10 Client CRYPTO	227-00055	435.4	539	88.91%	90.65%	94.74%	90.65%	94.74%	92.05%		92.05%	91.59%
SQL Server 6.5 English NA CD 25 Client	228-00019	3250	3999	89.53%	91.26%	96.23%	91.26%	96.23%	95.38%		95.38%	93.10%
SQL Server 6.5 English NA CD 10 Client	228-00020	1820	1999	92.86%	90.90%	96.63%	90.90%	96.63%	94.15%		94.15%	93.64%
SQL Server 6.5 English NA CD 5 Client	228-00021	1130	1399	91.38%	90.62%	97.38%	90.62%	97.38%	94.52%		94.52%	93.48%
MS Exchange Svr 5.0 English NA NA Only CD 25 Client CRYPTO Com	312-00246	1729.38	2129	92.86%	91.05%	94.80%	91.05%	94.80%	91.65%		91.65%	92.59%
MS Exchange Svr 5.0 English NA NA Only CD 5 Client CRYPTO Com	312-00247	811	999	90.26%	91.17%	93.32%	91.17%	93.32%	92.92%		92.92%	91.92%
MS Exchange Svr 5.0 English NA NA Only CD 10 Client CRYPTO Com	312-00248	1079.23	1329	93.27%	91.05%	97.04%	91.05%	97.04%	94.26%		94.26%	93.91%
BackOffice Server 2.5 English NA VerUpg. CD CRYPTO	321-00261	713	879	89.05%	90.95%	96.51%	90.95%	96.51%	93.13%		93.13%	92.41%
BackOffice Server 2.5 English NA C/P Upg. CD CRYPTO	321-00262	1656	2039	89.11%	90.74%	96.98%	90.74%	96.98%	93.24%		93.24%	92.52%
BackOffice Server 2.5 English NA CD CRYPTO	321-00264	2030	2499	87.63%	90.75%	95.62%	90.75%	95.62%	91.34%		91.34%	91.34%
Win NT Svr Ctl Lic 4.0 for Win NT English NA MLP 20	351-00004	533.6	659	81.18%	90.59%	95.11%	90.59%	95.11%	95.41%		95.41%	92.07%
Win NT Svr Ctl Lic 4.0 for Win NT English NA MLP	351-00187	28.35	39.95	84.18%	81.97%	90.34%	81.97%	90.34%	91.62%		91.62%	87.03%
SQL Client 6.5 for Win NT English NA MLP 20	359-00017	1917.6	2369	91.91%	90.68%	96.10%	90.68%	96.10%	94.81%		94.81%	93.07%
SQL Client 6.5 for Win NT English NA MLP 5	359-00018	599.25	739	92.32%	90.71%	96.10%	90.71%	96.10%	92.88%		92.88%	93.49%
BackOffice Client 2.5 for Win NT English NA MLP 20	377-00369	3388.8	4179	88.57%	90.62%	96.78%	90.62%	96.78%	92.88%		92.88%	92.74%
BackOffice Client 2.5 for Win NT English NA MLP 5	377-00370	1059	1309	90.08%	91.51%	95.67%	91.51%	95.67%	93.68%		93.68%	92.74%
MS Exchange Client 5.0 for Win NT English NA MLP 20	381-00295	928	1149	94.20%	90.30%	96.46%	90.30%	96.46%	94.89%		94.89%	93.96%
MS Exchange Client 5.0 for Win NT English NA MLP 5	381-00297	291.58	369	91.50%	88.44%	93.45%	88.44%	93.45%	94.18%		94.18%	91.89%
MS Exchange Svr - Ent. 5.0 English NA NA Only CD 50 Client CRYPTO Com	395-00428	3947	4859	94.83%	91.13%	96.69%	91.13%	96.69%	96.69%		96.69%	94.22%
MS Exchange Svr - Ent. 5.0 English NA CD 25 Client CRYPTO Com	395-00429	2882	3549	93.39%	90.98%	98.59%	90.98%	98.59%	94.29%		94.29%	94.31%
MS Exchange Svr - Ent. 5.0 English NA VerUpg NA Only CD CRYPTO Com	395-00445	701	869	91.55%	90.42%	87.79%	90.42%	87.79%	93.26%		93.26%	90.76%

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Business Systems-MOLP	Part No.	Cost	ERP	Direct Market Resellers	Hardware Outbound	Software Outbound	Retail - Combined	Retail - General	Retail - Electronics	TOTAL
Windows NT Server 4.0 English OPEN A	227-00367	551.59	649	95.16%	93.08%	98.07%	96.95%		96.95%	95.82%
Windows NT Server 4.0 English OPEN B	227-00369	533.2	627	96.43%	93.10%	98.19%	97.01%		97.01%	96.18%
Windows NT Server 4.0 English OPEN C	227-00371	500.11	588	96.33%	93.27%	98.03%	96.94%		96.94%	96.14%
BackOffice Server 2.5 English OPEN B	321-00299	1557.41	1832							
BackOffice Server 2.5 English OPEN C	321-00300	1480.74	1719							
BackOffice Server 2.5 English OPEN A	321-00351	1611.11	1895							
Win NT Svr Cit Lic 4.0 for Win NT English OPEN A	351-00220	26.47	31	95.97%	93.55%	98.24%	98.39%		98.39%	95.69%
Win NT Svr Cit Lic 4.0 for Win NT English OPEN B	351-00222	25.59	30	96.48%	93.43%	98.18%	98.33%		98.33%	96.54%
Win NT Svr Cit Lic 4.0 for Win NT English OPEN C	351-00224	24	28	96.59%	93.66%	98.32%	98.21%		98.21%	96.70%
SQL Client 6.5 for Win NT English OPEN C	359-00067	97.14	114	98.30%	93.60%	97.80%	98.83%		98.83%	97.13%
SQL Client 6.5 for Win NT English OPEN B	359-00068	104.92	123	98.07%	93.74%	97.69%	99.19%		99.19%	97.17%
SQL Client 6.5 for Win NT English OPEN A	359-00069	108.3	127	96.72%	93.87%	97.90%	100.25%		100.25%	97.19%
BackOffice Client 2.5 for Win NT English OPEN A	377-00448	168.1	198							98.18%
BackOffice Client 2.5 for Win NT English OPEN B	377-00449	162.49	191							
BackOffice Client 2.5 for Win NT English OPEN C	377-00450	152.41	179							
BackOffice Client 2.5 for Win NT English CompUpdg OPEN A from IBM/LANA	377-00535	148.52	175				100.00%		100.00%	100.00%
BackOffice Client 2.5 for Win NT English CompUpdg OPEN C from IBM/LANA	377-00536	131.25	154				100.00%		100.00%	100.00%
BackOffice Client 2.5 for Win NT English CompUpdg OPEN B from IBM/LANA	377-00537	141.76	167				100.00%		100.00%	100.00%
MS Exchange Client 5.0 for Win NT English OPEN A	381-00570	47.81	56	97.39%						97.39%
MS Exchange Client 5.0 for Win NT English OPEN B	381-00572	46.48	54	96.07%						96.07%
MS Exchange Client 5.0 for Win NT English OPEN C	381-00574	41.98	49	97.73%						97.73%
MS Exchange Svr-Ent. 5.0 English OPEN A	395-00693	1371.1	1613							
MS Exchange Svr-Ent. 5.0 English OPEN B	395-00695	1304.21	1534							
MS Exchange Svr-Ent. 5.0 English OPEN C	395-00687	1203.89	1416							

Part No.	Cost	ERP	Direct Market Resellers	Hardware Outbound	Software Outbound	Combined - Retail -	Retail - General	Retail - Electronics	TOTAL
021-00691	404.87	499	89.04%	89.86%	90.54%	94.64%	85.89%	83.86%	91.02%
021-00703	201.82	249	88.06%	89.86%	91.17%	90.43%	90.36%	90.50%	88.89%
021-00725	379.23	469	87.68%	88.88%	92.10%	89.69%	88.69%	88.69%	89.69%
059-00434	267.3	339	88.62%	87.65%	88.39%	90.34%	88.99%	92.18%	88.76%
059-00442	66.26	84.95	89.54%	88.12%	89.56%	94.36%	86.51%	89.50%	90.40%
065-00418	82.8	109	85.67%	85.45%	86.08%	89.79%	86.07%	89.50%	86.75%
065-00478	267.3	339	87.64%	87.38%	88.63%	90.89%	88.49%	89.29%	88.63%
070-00697	36	54.95	85.15%	75.66%	77.54%	86.15%	87.90%	84.53%	81.13%
076-056V410	380	469	92.04%	89.43%	90.59%	92.64%		92.64%	91.18%
079-00103	82.8	109	86.18%	85.84%	85.55%	90.52%	90.99%	98.04%	87.02%
164-00059	61	79.95	89.37%	85.32%	90.18%	91.41%	89.54%	83.27%	89.07%
269-00574	265	329	86.27%	89.18%	91.54%	92.65%	89.54%	92.65%	90.66%
269-00585	455.38	589	87.12%	89.18%	90.89%	96.70%		89.70%	90.97%
269-00873	216	270		91.28%	90.08%	96.69%		86.69%	92.68%
353-00005	486.17	599	88.01%	89.37%	90.82%	92.73%	89.82%	89.64%	90.23%
353-00014	282.92	349	88.51%	89.75%	89.25%	94.37%	85.81%	92.83%	90.47%
482-00028	20.5	29.95	88.77%	77.71%	79.14%	90.89%	91.44%	90.37%	84.13%
583-00001	82.8	109	86.88%	85.99%	83.53%	90.89%	91.35%	90.42%	86.82%
588-00006	201.62	249	86.40%	90.74%	89.82%	92.31%	83.09%	91.52%	89.82%
588-00024	404.87	499	89.59%	90.51%	90.56%	94.22%	91.53%	86.97%	91.22%
Desktop Applications - FPP									
Office 97 for 32-Bit Win English NA CD Com									
Office 97 for 32-Bit Win English NA CV Upg. CD CCPCCom									
Office 97 for Cross Platform English NA MLP									
Word 97 for 32-Bit Win English NA CD Com									
Word 97 for 32-Bit Win English NA CV Upg. CD CCPCCom									
Excel 97 for 32-Bit Win English NA CV Upg. CD CCPCCom									
Excel 97 for 32-Bit Win English NA CD Com									
Works for 32-Bit Windows									
Project 4.1 for Windows 95 English NA CDRom									
Powerpoint 97 for 32-Bit Win English NA CV Upg. CD CCPCCom									
Publisher 97 for 32-Bit Win English NA CD									
OfficePro 97 for Cross Platform English NA CV Upg. MLP									
OfficePro 97 for Cross Platform English NA MLP									
OfficePro for Cross Platform English UpgAdv Open									
OfficePro/Bookshelf 97 for 32-Bit Win English NA CD Com									
OfficePro/Bookshelf 97 for 32-Bit Win English NA CV Upg. CD CCPCCom									
Greetings Workshop 2.0 for 32-Bit Win English NA CD									
Home Essentials 97 32-Bit Windows CCP Com English NA CV Upg. CDRom									
Office Small Bus Edition 97 for 32-Bit Win English NA CV Upg. CD Com									
Office Small Bus Edition 97 for 32-Bit Win English NA CD Com									
Desktop Applications - MOLP									
Office 97 for 32-Bit Win English OPEN A	329.68	388	91.56%	92.10%	93.60%	94.19%		84.19%	92.86%
Office 97 for 32-Bit Win English OPEN B	314.65	370	92.34%	92.17%	93.71%	94.05%		84.05%	93.07%
Office 97 for 32-Bit Win English OPEN C	291.34	343	95.33%	91.76%	93.50%				93.63%

Developer Tools	Part No.	Cost	ERP	Direct Market Resellers	Hardware Outbound	Software Outbound	Retail - Combined	Retail - General	Retail - Electronics	TOTAL
Visual C++ Pro 5.0 for 32-Bit Win English NA CV Upg. CD	048-00057	200	249	90.47%	89.89%	92.81%	95.21%	96.38%	94.03%	92.09%
Visual Basic Standard 5.0 for Windows Learning Edition	048-00067	80	99.95	93.60%	89.95%	92.44%	93.07%	92.36%	93.78%	92.24%
Visual Basic Pro 5.0 for 32-Bit Win English NA CV Upg. CD C/PCom	203-00101	200	249	90.02%	90.44%	92.87%	95.21%	96.38%	94.03%	92.13%
Visual Basic Pro 5.0 for 32-Bit Win English NA CD Com	203-00102	400	499	88.16%	89.57%	93.77%	94.59%	96.19%	92.96%	91.77%
Visual C++ Learning Ed 5.0 for 32-Bit Win English NA CD	254-00030	75	99.95	89.95%	85.00%	88.08%	90.38%	89.35%	91.41%	87.85%
Visual Basic Enterprise 5.0 for 32-Bit Win English NA VerUpg CD C/PCom	361-00088	660	699	91.26%	89.95%	93.29%	93.29%	93.29%	93.29%	91.95%
Visual Basic Enterprise 5.0 for 32-Bit Win English NA CD Com	361-00089	973	1199	91.81%	91.10%	93.91%	94.09%	94.09%	94.09%	92.73%
MSDN Pro for 32-Bit Win English NA Subscript CD	388-00001	424	529	90.70%	89.13%	92.78%	92.31%	92.31%	92.31%	91.23%
MSDN Universal for 32-Bit Win English NA CD	534-00001	2024	2489	93.49%	90.18%	93.30%	91.41%	91.41%	91.41%	92.10%
MSDN Universal for 32-Bit Win English NA CV Upg. CD	534-00003	1619	1999	91.59%	90.26%	93.32%	93.00%	93.00%	93.00%	92.04%
Visual InterDev 1.0 for 32-Bit Win English NA CD	547-00022	400	499	89.64%	89.55%	92.06%	92.55%	92.55%	92.55%	90.95%
Visual InterDev 1.0 for 32-Bit Win English NA CV Upg. CD	547-00024	200	249	91.74%	90.05%	92.05%	94.97%	94.97%	94.97%	92.20%
Visual J++ Pro 1.1 32-Bit Windows English NA CD Rom	561-00015	74.7	99.95	86.16%	84.74%	88.53%	89.79%	89.35%	90.23%	87.31%
Visual C++ Enterprise 5.0 for 32-Bit Win English NA CDRom	562-00041	970	1199	91.96%	90.85%	93.97%	91.43%	91.43%	91.43%	92.08%
Visual C++ Enterprise 5.0 for 32-Bit Win English NA VerUpg CD	562-00042	660	699	91.40%	89.83%	91.92%	93.79%	93.79%	93.79%	91.74%
Visual Studio Ent. Ed. 97 for 32-Bit Win English NA CV Upg. CD	628-00006	809	999	91.07%	90.98%	93.62%	93.40%	93.40%	93.40%	92.27%
Visual Studio Ent. Ed. 97 for 32-Bit Win English NA CD	628-00007	1210	1499	90.67%	90.37%	94.38%	88.36%	88.36%	88.36%	90.95%
Visual Studio Pro Ed 97 for 32-Bit Win English NA CV Upg. CD	659-00007	399	499	89.31%	90.33%	91.91%	94.07%	94.07%	94.07%	91.41%
Visual Studio Pro Ed 97 for 32-Bit Win English NA CD	659-00011	805	999	88.88%	90.38%	93.44%	92.23%	92.23%	92.23%	91.23%

Hardware	Part No.	Cost	ERP	Direct Market Resellers	Hardware Outbound	Software Outbound	Retail - Combined	Retail - General	Retail - Electronics	TOTAL
SideWinder 3D Pro 1.0 for Windows 95 GamePort English NA 3.5	326-00002	32	44.95	94.45%	91.89%	85.65%	90.07%	88.94%	91.20%	90.52%
SideWinder Precision Pro 2.0 for Win 95 GamePort English NA CD	326-00035	54.5	74.95	91.15%	84.05%	83.92%	94.71%	90.70%	98.71%	88.46%
Mouse Hardware 2.0 for Windows 95 (Ser&PS/2) English 3.5	365-00011	38	54.95	91.21%	82.34%	81.63%	90.36%	90.95%	89.76%	86.38%
MS ActiMates PC Pack 1.0 English NA CD Barney	657-00001	44.12	N/A							
MS ActiMates TV Pack 1.0 English NA Vid NTSC Barney	657-00004	44.12	N/A							
Microsoft ActiMates 1.0 English NA Standalone Barney	657-00010	75.48	N/A							
IntelliMouse Hardware 3.0 (Ser&PS/2) English NA 3.5 HD	673-00004	56.5	84.95	90.27%	84.06%	80.96%	89.98%	87.67%	92.99%	86.32%

Part No.	Cost	ERP	Retail -					TOTAL
			Direct Market Resellers	Hardware Outbound	Software Outbound	Combined	Retail - General	
194-0661/1996	22.5	34.95				84.66%		84.66%
496-00011	30	44.95	82.80%	82.01%	83.66%	87.98%	86.71%	89.29%
499-00016	54.2	74.95	90.25%	82.45%	87.53%	92.59%	87.30%	92.87%

Interactive Service Media

Chernania 1996 for Windows 95 English NA CD Rom								
Expedia Trip Planner 98 for 32-Bit Win English NA CD								
Expedia Streets 98 for 32-Bit Win English NA CD Deluxe w/ABI Plus								

Learning & Entertainment

Part No.	Cost	ERP	Direct Market Resellers	Hardware Outbound	Software Outbound	Combined	Retail - General	Retail - Electronics	TOTAL
030-00087	43.17	59.95	83.43%	84.27%	86.74%	88.56%	86.72%	90.39%	85.75%
086-00052	37.85	54.95	84.46%	80.43%	84.05%	89.71%	89.14%	98.23%	84.66%
256-251V100	21.57	34.95	81.17%	93.19%	73.79%	84.62%	86.91%	82.33%	83.19%
450-00004	59.5	79.95	96.16%	85.92%	87.32%	93.59%	93.56%	93.61%	90.75%
748-00004	22.5	34.95	81.60%	71.10%	79.39%	85.62%	89.03%	82.11%	79.49%
768-00001	37.85	54.85	81.25%	76.51%	85.51%	91.85%	93.69%	90.01%	83.78%
845-00001	30	44.95	79.91%	72.88%	83.42%	89.72%	87.00%	89.44%	81.48%

Personal Systems

Part No.	Cost	ERP	Direct Market Resellers	Hardware Outbound	Software Outbound	Combined	Retail - General	Retail - Electronics	TOTAL
236-00001	255	319	86.36%	88.74%	92.68%	93.69%	93.62%	93.76%	90.37%
362-00241	165	209	88.19%	88.04%	89.91%	93.62%	94.85%	92.39%	89.94%
362-00242	86	109	85.74%	86.47%	85.90%	94.00%	96.30%	91.70%	88.03%
362-00243	86	109	85.92%	86.56%	85.59%	92.17%	93.19%	91.44%	87.56%

Web Authoring

Part No.	Cost	ERP	Direct Market Resellers	Hardware Outbound	Software Outbound	Combined	Retail - General	Retail - Electronics	TOTAL
392-00027	120.32	149	90.42%	89.82%	94.03%	93.79%	92.39%	95.18%	92.01%
400-00044	37.85	54.95	84.77%	87.80%	83.39%	91.80%	92.77%	90.83%	86.94%

Average Selling Price Reseller Category x Product Division by SKU

Note: Blank cells indicate products not sold.

Business Systems: FPP	Part No.	Cost	ERP	Direct Market Resellers	Hardware Outbound	Software Outbound	Retail - Combined	Retail - General	Retail - Electronics	TOTAL
Windows NT Server 4.0 English NA NA Only CD 10 Client CRYPTO	227-00027	910	1129	998.41	1,021.10	1,088.10	1,034.73		1,034.73	1,035.09
Windows NT Server 4.0 English NA NA Only CD 5 Client CRYPTO	227-00028	655	809	716.07	736.98	773.74	774.57		774.57	750.34
CRYPTO	227-00054	327.5	409	361.39	366.89	390.65	378.72		378.72	374.41
CRYPTO	227-00055	435.4	539	479.22	488.61	510.66	496.13		496.13	493.66
SQL Server 6.5 English NA CD 25 Client	228-00019	3250	3999	3,580.27	3,649.66	3,848.35	3,814.05		3,814.05	3,723.08
SQL Server 6.5 English NA CD 10 Client	228-00020	1620	1999	1,856.23	1,817.06	1,931.63	1,882.03		1,882.03	1,871.74
SQL Server 6.5 English NA CD 5 Client	228-00021	1130	1399	1,278.47	1,267.79	1,362.29	1,322.29		1,322.29	1,307.71
Com	312-00246	1729.38	2129	1,976.97	1,838.45	2,018.36	1,951.32		1,951.32	1,971.28
MS Exchange Svr 5.0 English NA NA Only CD 5 Client CRYPTO Com	312-00247	811	999	901.68	910.82	932.24	928.29		928.29	918.26
Com	312-00248	1079.23	1329	1,239.59	1,210.09	1,299.61	1,252.67		1,252.67	1,247.99
BackOffice Server 2.5 English NA Ver-Upg CD CRYPTO	321-00261	713	879	782.77	799.44	848.29	818.59		818.59	812.27
BackOffice Server 2.5 English NA C/P Upg. CD CRYPTO	321-00262	1656	2039	1,816.96	1,850.20	1,977.45	1,901.25		1,901.25	1,886.47
BackOffice Server 2.5 English NA CD CRYPTO	321-00264	2030	2499	2,189.78	2,267.81	2,388.63	2,282.58		2,282.58	2,282.45
Win NT Svr Cit Lic 4.0 for Win NT English NA MLP 20	351-00004	533.6	659	574.49	596.92	626.78	628.76		628.76	606.74
Win NT Svr Cit Lic 4.0 for Win NT English NA MLP	351-00187	28.35	39.95	33.63	32.75	36.09	36.00		36.00	34.62
SQL Client 8.5 for Win NT English NA MLP 20	359-00017	1917.6	2369	2,177.40	2,148.16	2,253.88	2,299.30		2,299.30	2,204.69
SQL Client 6.5 for Win NT English NA MLP 5	359-00018	599.25	739	682.27	670.36	710.20	700.63		700.63	690.87
BackOffice Client 2.5 for Win NT English NA MLP 20	377-00369	3388.8	4179	3,701.17	3,787.10	4,044.27	3,881.45		3,881.45	3,883.50
BackOffice Client 2.5 for Win NT English NA MLP 5	377-00370	1059	1309	1,179.14	1,197.87	1,252.36	1,226.23		1,226.23	1,213.90
MS Exchange Client 5.0 for Win NT English NA MLP 20	381-00295	928	1149	1,082.38	1,037.57	1,108.38	1,090.19		1,090.19	1,079.63
MS Exchange Client 5.0 for Win NT English NA MLP 5	381-00297	291.58	369	337.63	326.33	344.81	347.51		347.51	339.07
CRYPTO Com	395-00428	3947	4859	4,608.01	4,427.86		4,698.14		4,698.14	3,433.50
MS Exchange Svr - Ent. 5.0 English NA CD 25 Client CRYPTO Com	395-00429	2882	3549	3,314.27	3,228.83	3,498.95	3,344.62		3,344.62	3,346.67
CRYPTO Com	395-00445	701	869	795.58	785.75	762.89	810.46		810.46	788.67

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Business Systems-MOLP	Part No.	Cost	ERP	Direct Market Resellers	Hardware Outbound	Software Outbound	Retail - Combined	Retail General	Retail Electronics	TOTAL
Windows NT Server 4.0 English OPEN A	227-00367	551.59	649	617.62	604.12	636.44	629.24		629.24	621.86
Windows NT Server 4.0 English OPEN B	227-00369	533.2	627	604.59	583.73	615.63	608.24		608.24	603.06
Windows NT Server 4.0 English OPEN C	227-00371	500.11	588	566.39	548.45	576.42	569.98		569.98	565.31
BackOffice Server 2.5 English OPEN B	321-00299	1557.41	1832							0.00
BackOffice Server 2.5 English OPEN C	321-00300	1480.74	1719							0.00
BackOffice Server 2.5 English OPEN A	321-00351	1611.11	1895			1,813.25				453.31
Win NT Svr Clt Lic 4.0 for Win NT English OPEN A	351-00220	26.47	31	29.75	29.00	30.46	30.50		30.50	29.93
Win NT Svr Clt Lic 4.0 for Win NT English OPEN B	351-00222	25.59	30	28.94	28.03	29.46	29.50		29.50	28.98
Win NT Svr Clt Lic 4.0 for Win NT English OPEN C	351-00224	24	28	27.05	26.23	27.53	27.50		27.50	27.08
SQL Client 6.5 for Win NT English OPEN C	359-00067	97.14	114	112.06	106.71	111.50	112.67		112.67	110.74
SQL Client 6.5 for Win NT English OPEN B	359-00068	104.92	123	120.63	115.30	120.16	122.00		122.00	119.52
SQL Client 6.5 for Win NT English OPEN A	359-00069	108.3	127	122.83	119.22	124.33	127.32		127.32	123.43
BackOffice Client 2.5 for Win NT English OPEN A	377-00448	168.1	198			194.40				48.60
BackOffice Client 2.5 for Win NT English OPEN B	377-00449	162.49	191							0.00
BackOffice Client 2.5 for Win NT English OPEN C	377-00450	152.41	179							0.00
BackOffice Client 2.5 for Win NT English CompUpg OPEN A from IBM/LANVINE	377-00535	148.52	175				175.00		175.00	43.75
BackOffice Client 2.5 for Win NT English CompUpg OPEN C from IBM/LANVINE	377-00536	131.25	154				154.00		154.00	38.50
BackOffice Client 2.5 for Win NT English CompUpg OPEN B from IBM/LANVINE	377-00537	141.76	167				167.00		167.00	41.75
MS Exchange Client 5.0 for Win NT English OPEN A	381-00570	47.81	56	54.54					54.54	13.64
MS Exchange Client 5.0 for Win NT English OPEN B	381-00572	45.48	54	51.88					51.88	12.97
MS Exchange Client 5.0 for Win NT English OPEN C	381-00574	41.98	49	47.89					47.89	11.97
MS Exchange Svr-Ent. 5.0 English OPEN A	395-00693	1371.1	1613							0.00
MS Exchange Svr-Ent. 5.0 English OPEN B	395-00695	1304.21	1534							0.00
MS Exchange Svr-Ent. 5.0 English OPEN C	395-00697	1203.89	1416							0.00

Desktop Applications: FPP		Part No.	Cost	ERP	Direct Market Resellers	Hardware Outbound	Software Outbound	Retail - Combined	Retail - General	Retail - Electronics	TOTAL
Office 97 for 32-Bit Win English NA CD Com	021-00691	404.87	499	444.33	448.38	451.79	472.24	476.49	485.89	485.89	454.19
Office 97 for 32-Bit Win English NA CV Upg. CD CCPCom	021-00703	201.62	249	219.26	223.75	227.01	225.17	224.99	225.34	225.34	223.80
Office 97 for Cross Platform English NA MLP	021-00725	379.23	469	411.28	416.84	431.93	420.64	420.64	420.64	420.64	420.17
Word 97 for 32-Bit Win English NA CD Com	059-00434	267.3	339	300.43	297.14	299.66	306.25	296.99	312.50	312.50	300.87
Word 97 for 32-Bit Win English NA CV Upg. CD CCPCom	059-00442	66.26	84.95	76.07	74.86	76.08	80.16	81.98	76.33	76.33	76.79
Excel 97 for 32-Bit Win English NA CV Upg. CD CCPCom	065-00418	82.8	109	93.38	93.14	93.83	97.87	96.18	97.56	97.56	94.56
Excel 97 for 32-Bit Win English NA CD Com	065-00478	267.3	339	297.10	296.16	300.45	308.12	299.99	316.24	316.24	300.46
Works for 32-Bit Windows	070-00597	36	54.95	46.79	41.58	42.61	47.34	48.22	46.45	46.45	44.58
Project 4.1 for Windows 95 English NA CDRom	079-058V410	380	469	431.66	419.41	424.86	434.57	434.57	434.57	434.57	427.63
Powerpoint 97 for 32-Bit Win English NA CV Upg. CD CCPCom	079-00703	82.8	109	93.94	93.56	93.25	99.06	99.98	98.14	98.14	94.95
Publisher 97 for 32-Bit Win English NA CD	164-00059	61	79.95	71.45	68.21	72.10	73.08	71.58	74.67	74.67	71.21
OfficePro 97 for Cross Platform English NA CV Upg. MLP	269-00574	265	329	290.41	298.70	301.18	304.82	304.82	304.82	304.82	298.28
OfficePro 97 for Cross Platform English NA MLP	269-00585	455.38	569	495.69	507.45	624.57	550.21	550.21	550.21	550.21	544.48
OfficePro for Cross Platform English UpgAdv Open	269-00873	216	270	246.46	246.46	243.21	261.05	261.05	261.05	261.05	187.68
OfficePro/Bookshelf 97 for 32-Bit Win English NA CD Com	353-00005	486.17	599	527.21	535.35	543.99	555.45	546.99	560.91	560.91	540.50
CCPCom	353-00014	282.92	349	308.89	313.23	311.48	329.36	324.38	324.33	324.33	316.74
Greetings Workshop 2.0 for 32-Bit Win English NA CD	462-00028	20.5	29.95	26.59	23.27	23.70	27.22	27.38	27.06	27.06	26.20
CDRom	583-00001	82.8	109	94.70	93.73	91.04	99.07	99.58	99.56	99.56	94.64
Com	588-00008	201.62	249	215.13	225.94	223.66	229.83	231.78	227.87	227.87	223.64
Office Small Bus Edition 97 for 32-Bit Win English NA CD Com	588-00024	404.87	499	447.05	451.63	451.88	470.17	456.74	463.60	463.60	455.18
Office 97 for 32-Bit Win English OPEN A	021-01443	329.68	388	355.24	357.34	363.16	365.48	365.48	365.48	365.48	360.31
Office 97 for 32-Bit Win English OPEN B	021-01445	314.65	370	341.66	341.04	346.71	347.98	346.71	347.98	347.98	344.35
Office 97 for 32-Bit Win English OPEN C	021-01447	291.34	343	326.99	314.74	320.70	320.70	320.70	320.70	320.70	240.61

Developer Tools	Part No.	Cost	ERP	Direct Market Resellers	Hardware Outbound	Software Outbound	Retail - Combined	Retail - General	Retail - Electronics	TOTAL
Visual C++ Pro 5.0 for 32-Bit Win English NA CD	048-00086	400	499	448.69	448.80	460.97	472.51	168.88	495.03	457.74
Visual C++ Pro 5.0 for 32-Bit Win English NA C/V Upg. CD	048-00087	200	249	225.28	223.81	231.10	237.05	239.99	234.13	229.31
Visual Basic Standard 5.0 for Windows Learning Edition	048-00087	80	99.95	93.46	89.91	92.40	93.02	92.31	98.73	92.20
Visual Basic Pro 5.0 for 32-Bit Win English NA C/V Upg. CD CCPCom	203-00101	200	249	224.16	225.20	231.26	237.07	238.99	234.14	229.42
Visual Basic Pro 5.0 for 32-Bit Win English NA CD Com	203-00102	400	489	444.90	446.96	467.93	474.43	478.99	468.83	458.55
Visual C++ Learning Ed 5.0 for 32-Bit Win English NA CD CCPCom	254-00030	75	99.95	89.91	84.96	86.04	90.34	89.31	91.36	87.81
Visual Basic Enterprise 5.0 for 32-Bit Win English NA CD Com	361-00088	560	699	637.91	628.73	652.08	652.09		682.09	642.70
MSDN Pro for 32-Bit Win English NA Subscript CD	361-00089	973	1199	1,100.77	1,092.24	1,125.94	1,128.16		1,128.16	1,111.78
MSDN Universal for 32-Bit Win English NA CD	388-00001	424	529	479.82	471.48	490.80	488.33		498.53	482.61
MSDN Universal for 32-Bit Win English NA C/V Upg. CD	534-00001	2024	2499	2,336.39	2,253.65	2,331.61	2,284.45		2,284.45	2,301.53
Visual InterDev 1.0 for 32-Bit Win English NA CD	534-00003	1619	1999	1,830.94	1,804.37	1,865.53	1,859.02		1,859.02	1,839.97
Visual InterDev 1.0 for 32-Bit Win English NA C/V Upg. CD	547-00022	400	499	447.31	446.84	459.40	461.83		461.83	453.85
Visual J++ Pro 1.1 32-Bit Windows English NA CDRom	547-00024	200	249	228.44	224.22	229.20	236.49		226.49	229.59
Visual C++ Enterprise 5.0 for 32-Bit Win English NA CDRom	561-00015	74.7	99.95	86.12	84.69	88.48	89.75		90.18	87.26
Visual C++ Enterprise 5.0 for 32-Bit Win English NA VerUpg CD	562-00041	970	1199	1,102.55	1,089.26	1,128.74	1,096.29		1,086.29	1,103.71
Visual Studio Ent. Ed. 97 for 32-Bit Win English NA C/V Upg. CD	562-00042	560	699	638.86	627.93	642.56	655.06		655.06	641.10
Visual Studio Ent. Ed. 97 for 32-Bit Win English NA CD	628-00006	809	999	908.72	908.85	935.22	933.03		933.03	921.46
Visual Studio Pro Ed 97 for 32-Bit Win English NA C/V Upg. CD	628-00007	1210	1499	1,359.19	1,354.66	1,414.74	1,324.56		1,324.56	1,363.29
Visual Studio Pro Ed 97 for 32-Bit Win English NA CD	659-00007	399	499	445.67	450.77	458.63	469.40		458.40	456.12
Visual Studio Pro Ed 97 for 32-Bit Win English NA CD	659-00011	805	999	887.96	902.90	933.44	921.36		921.36	911.42

Hardware	Part No.	Cost	ERP	Direct Market Resellers	Hardware Outbound	Software Outbound	Retail - Combined	Retail - General	Retail - Electronics	TOTAL
NaturalKeyboard 1.0 for Windows 95 (PS/2) English NA 3.5	2867051V100	54.5	74.95	69.60	65.05	65.53	81.27	85.98	96.53	70.36
Sidewinder 3D Pro 1.0 for Windows 95 GamePort English NA 3.5	326-00002	32	44.95	42.46	41.30	38.50	49.02	39.96	58.06	42.82
SideWinder Precision Pro 2.0 for Win 95 GamePort English NA CD	326-00035	54.5	74.95	68.32	65.05	62.90	63.68	67.38	58.37	64.99
Mouse Hardware 2.0 for Windows 95 (Ser&PS/2) English 3.5	365-00011	38	54.95	50.12	45.24	44.88	49.66	48.38	49.33	47.47
MS ActiMates PC Pack 1.0 English NA CD Barney	657-00001	44.12	N/A				78.23			78.23
MS ActiMates TV Pack 1.0 English NA Vid NTSC Barney	657-00004	44.12	N/A				69.96		69.96	69.96
Microsoft ActiMates 1.0 English NA Standalone Barney	657-00010	75.49	N/A				41.00		41.00	41.00
IntelliMouse Hardware 3.0 (Ser&PS/2) English NA 3.5 HD	673-00004	58.5	84.95	76.69	71.41	68.78	74.32	74.64	73.99	72.80

Interactive Service Media	Part No.	Cost	ERP	Direct Market Resellers	Hardware Outbound	Software Outbound	Retail - Combined	Retail - General	Retail - Electronics	TOTAL
Cinemania 1996 for Windows 95 English NA CD Rom	194-056V1986	22.5	34.95				29.59		29.59	29.59
Expedia Trip Planner 98 for 32-Bit Win English NA CD	496-00011	30	44.95	37.22	36.86	37.61	39.55	33.38	40.12	37.81
Expedia Streets 98 for 32-Bit Win English NA CD Deluxe w/ABI Plus	496-00016	54.2	74.95	67.64	61.79	65.60	69.40	69.18	68.61	66.11

Learning & Entertainment	Part No.	Cost	ERP	Direct Market Resellers	Hardware Outbound	Software Outbound	Retail - Combined	Retail - General	Retail - Electronics	TOTAL
Flight Simulator 98 for 32-Bit Win English NA CD	030-00087	43.17	59.95	50.02	50.52	52.00	53.09	51.98	54.19	51.41
Booksheif 98 for 32-Bit Win English NA CD	086-00062	37.85	54.95	46.41	44.20	46.19	49.30	48.88	49.61	46.52
Return of Arcade 1.0 for Windows 95 English NA 3.5	266-251V100	21.57	34.95	28.37	32.57	25.79	29.57	30.37	28.77	29.08
Encarta Deluxe 98 for 32-Bit Win English NA CD	460-00004	59.5	79.95	76.88	68.70	69.81	74.83	74.81	74.84	72.55
The Puzzle Collection 1.0 for 32-Bit Win English NA CD	748-00004	22.5	34.95	28.52	24.85	27.75	29.93	31.14	28.71	27.76
Personal Tutor 1.0 for 32-Bit Win English NA CD	766-00001	37.85	54.95	44.65	42.04	46.99	50.47	51.48	49.46	46.04
Goosebumps Art of Mutants 1.0 for 32-Bit Win English NA CD	845-00001	30	44.95	35.92	32.76	37.50	40.33	40.46	40.20	36.63

Personal Systems	Part No.	Cost	ERP	Direct Market Resellers	Hardware Outbound	Software Outbound	Retail - Combined	Retail - General	Retail - Electronics	TOTAL
Windows NT Workstation 4.0 English NA CD	236-00001	255	319	275.48	293.09	295.68	298.87	208.64	299.09	288.27
WIN95/ISK BUNDLE 95 English NA 3.5 HD w/IESK	362-00241	165	209	184.31	184.01	187.91	195.67	196.23	193.10	187.97
WIN95/ISK BUNDLE 95 English NA VerUpg 3.5 HD w/IESK	362-00242	86	109	93.46	94.26	93.63	102.46	104.97	99.95	95.95
WIN95/ISK BUNDLE 95 English NA VerUpg CD w/IESK	362-00243	86	109	93.54	94.26	93.30	100.46	101.58	96.34	95.39

Web Authoring	Part No.	Cost	ERP	Direct Market Resellers	Hardware Outbound	Software Outbound	Retail - Combined	Retail - General	Retail - Electronics	TOTAL
FrontPage 97 for 32-Bit Win English NA CD Com	392-00027	120.32	149	134.73	133.83	140.11	139.71	137.56	141.76	137.10
Picture It 2.0 for 32-Bit Win English NA CD	400-00044	37.85	54.95	46.58	48.25	45.82	50.45	50.98	49.91	47.77

Average Margin Summary
Reseller Category x Product Division by License Type

ASP/Distributor Cost
 Note: Calculation is

Product Division:	Direct Market Resellers	Hardware Outbound	Software Outbound	Retail - Combined	(Retail - General)	(Retail - Electronics)	Academic	TOTAL Average Margin
Business Systems								
FPP	11.20%	10.89%	15.78%	14.04%	N/A	14.04%	N/A	12.98%
MOLP	10.81%	8.88%	13.05%	12.10%	N/A	12.10%	N/A	11.21%
Academic	N/A	N/A	N/A	N/A	N/A	N/A	24.79%	24.79%
Desktop Applications								
FPP	11.69%	10.75%	11.62%	15.76%	15.65%	15.36%	N/A	12.45%
MOLP	7.02%	7.52%	8.88%	9.65%	N/A	9.65%	N/A	8.29%
Academic	N/A	N/A	N/A	N/A	N/A	N/A	25.03%	26.03%
Developer Tools								
FPP	11.71%	10.98%	13.45%	15.27%	15.65%	14.88%	N/A	12.85%
Academic	N/A	N/A	N/A	N/A	N/A	N/A	24.80%	24.80%
Hardware	22.09%	17.64%	15.24%	21.57%	20.40%	22.74%	N/A	19.14%
Interactive Service Media								
FPP	19.47%	14.73%	18.24%	22.86%	22.25%	23.47%	N/A	18.83%
Learning & Entertainment								
FPP	18.33%	14.32%	17.12%	23.76%	25.42%	22.09%	N/A	18.38%
Academic	N/A	N/A	N/A	N/A	N/A	N/A	25.40%	25.40%
Personal Systems								
FPP	8.63%	9.21%	10.33%	15.11%	16.26%	13.95%	N/A	10.82%
Academic	N/A	N/A	N/A	N/A	N/A	N/A	21.37%	21.37%
Web Authoring								
FPP	15.04%	12.50%	15.70%	19.58%	19.14%	20.02%	N/A	15.71%
Academic	N/A	N/A	N/A	N/A	N/A	N/A	20.19%	20.19%

Average Margin Detail
Reseller Category x Product Division by License Type
DIRECT MARKET RESELLERS
ASP/Distributor Cost

Product Division:	CDW	Compuability	Creative (PC Mail)	Insight	Microwarehouse	Multiple Zones	PC Connection	Programmer's Paradise	Tiger Direct	TOTAL Average Margin
Business Systems										
FPP	9.99%	9.05%	7.42%	8.91%	10.61%	13.02%	11.19%	17.63%	12.99%	11.20%
MOLP	11.41%	5.16%	14.07%	8.38%	N/A	16.07%	9.78%	N/A	N/A	10.81%
Desktop Applications										
FPP	11.00%	9.72%	9.58%	8.10%	13.77%	10.72%	12.12%	16.97%	13.24%	11.69%
MOLP	4.99%	N/A	1.35%	10.11%	11.64%	N/A	N/A	N/A	N/A	7.02%
Developer Tools										
FPP	9.96%	10.17%	10.12%	10.43%	14.29%	11.50%	12.35%	15.46%	11.12%	11.71%
Hardware	19.78%	22.79%	20.53%	23.56%	30.85%	18.42%	20.88%	N/A	19.91%	22.09%
Interactive Service Media										
FPP	12.43%	20.18%	21.47%	20.17%	23.71%	15.41%	20.13%	N/A	22.26%	19.47%
Learning & Entertainment										
FPP	15.57%	21.15%	16.36%	9.81%	26.22%	16.22%	21.33%	18.11%	20.22%	18.33%
Personal Systems										
FPP	9.79%	7.54%	3.65%	4.41%	6.08%	7.29%	8.16%	17.24%	13.52%	8.63%
Web Authoring										
FPP	9.00%	17.72%	9.05%	5.32%	19.13%	13.67%	19.13%	24.28%	18.10%	15.04%

Average Margin Detail
Reseller Category x Product Division by License Type

HARDWARE OUTBOUND
ASP-Cost/ASP

Product Division:	GE Capital IT Solutions	Computer Access	CompuCom	Dataflex	EDS	Enointe	Entex	GTSI	Vanstar	Dell	Wareforce	TOTAL Average Margin
Business Systems												
FPP	15.48%	15.77%	7.95%	7.07%	8.28%	7.33%	8.38%	14.61%	7.72%	15.96%	11.28%	10.89%
MOLP	9.09%	14.85%	8.17%	7.32%	10.29%	6.89%	7.38%	N/A	7.88%	8.82%	8.26%	8.88%
Desktop Applications												
FPP	15.27%	15.38%	7.98%	6.49%	6.42%	7.14%	8.42%	14.06%	7.83%	17.46%	11.82%	10.75%
MOLP	5.72%	8.26%	8.25%	5.35%	8.28%	7.04%	7.25%	N/A	7.99%	8.82%	9.46%	7.82%
Developer Tools												
	14.42%	15.01%	8.46%	7.38%	8.52%	8.51%	8.48%	14.42%	7.45%	15.89%	12.27%	10.98%
Hardware												
	30.36%	18.16%	18.11%	12.42%	15.18%	11.82%	16.44%	19.15%	19.83%	16.43%	16.13%	17.64%
Interactive Service Media												
	17.77%	13.16%	8.32%	7.47%	10.72%	10.31%	8.42%	28.23%	15.68%	20.81%	21.14%	14.73%
Learning & Entertainment												
	19.72%	15.83%	10.24%	9.95%	8.76%	8.76%	8.52%	25.81%	14.55%	25.66%	9.67%	14.32%
Personal Systems												
	6.51%	15.96%	7.77%	7.77%	7.51%	7.95%	8.45%	7.80%	8.37%	15.19%	8.26%	9.21%
Web Authoring												
	19.47%	15.73%	9.10%	7.41%	9.02%	7.22%	8.88%	19.47%	9.35%	20.82%	11.07%	12.50%

Average Margin Detail
Reseller Category x Product Division by License Type

SOFTWARE OUTBOUND
 ASP/Distributor Cost

Product Division:	ASAP	SoftMart	Software House International	Software Plus	Software Spectrum	Corporate and Technology	TOTAL Average Margin
Business Systems							
FPP	15.89%	16.37%	15.89%	14.65%	16.27%	15.62%	15.78%
MOLP	13.20%	11.99%	14.02%	12.63%	16.00%	10.44%	13.05%
Desktop Applications							
FPP	7.45%	12.49%	17.19%	8.21%	13.53%	10.84%	11.62%
MOLP	11.66%	5.93%	5.38%	5.46%	15.25%	9.59%	8.88%
Developer Tools	13.88%	12.95%	16.53%	8.13%	14.96%	14.29%	13.46%
Hardware	18.59%	14.79%	12.91%	13.41%	16.70%	15.05%	15.24%
Interactive Service Media	30.47%	16.03%	16.64%	9.49%	15.99%	20.79%	18.24%
Learning & Entertainment	13.71%	19.71%	17.16%	11.55%	18.25%	22.34%	17.12%
Personal Systems	8.87%	7.35%	16.50%	9.60%	8.55%	11.10%	10.33%
Web Authoring	13.90%	13.64%	17.37%	12.08%	15.89%	21.31%	15.70%

Average Margin Detail
Reseller Category x Product Division by License Type

RETAIL: General
 ASP/Distributor Cost

Product Division:	BFS	Costco	Kmart	Office Max	Sam's Club	Sears	Staples	Target	Ward's	TOTAL Average Margin
Business Systems										
FPP	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
MOLP	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Desktop Applications										
FPP	14.73%	14.58%	N/A	15.98%	15.61%	N/A	16.91%	N/A	N/A	15.56%
MOLP	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Developer Tools										
	14.92%	15.58%	N/A	N/A	N/A	N/A	16.44%	N/A	N/A	15.65%
Hardware										
	19.91%	20.79%	N/A	20.49%	N/A	N/A	N/A	N/A	N/A	20.40%
Interactive Service Media										
	17.25%	23.71%	N/A	23.77%	23.73%	N/A	22.81%	N/A	N/A	22.25%
Learning & Entertainment										
	20.36%	22.65%	N/A	24.51%	28.00%	N/A	24.99%	32.02%	N/A	25.42%
Personal Systems										
	14.25%	15.02%	N/A	15.49%	21.81%	N/A	14.74%	N/A	N/A	16.26%
Web Authoring										
	N/A	18.55%	N/A	21.31%	N/A	N/A	17.55%	N/A	N/A	19.14%

Average Margin Detail
Reseller Category x Product Division by License Type

RETAIL: Electronics
 ASP/Distributor Cost

Product Division:	FTY's	Future Shop	PC's Complete	Computer City	Elek-Tek	Micro Center	J&R Computers	Electronics Boutique	Egghed	TOTAL Average Margin
Business Systems										
FPP	N/A	19.52%	14.40%	15.71%	8.23%	N/A	18.32%	N/A	8.05%	14.04%
MOLP	N/A	14.75%	12.39%	14.91%	N/A	N/A	N/A	N/A	6.33%	12.10%
Desktop Applications										
FPP	18.04%	20.19%	15.38%	14.44%	12.08%	15.98%	17.35%	20.21%	9.89%	15.95%
MOLP	N/A	12.20%	8.33%	10.50%	N/A	N/A	N/A	N/A	7.56%	9.65%
Developer Tools										
	18.99%	17.07%	13.99%	13.84%	10.49%	16.76%	16.40%	N/A	11.53%	14.88%
Hardware										
	22.97%	23.04%	25.03%	24.06%	22.08%	20.99%	16.32%	28.94%	21.22%	22.74%
Interactive Service Media										
	23.71%	30.47%	N/A	18.99%	22.30%	27.89%	23.68%	21.03%	19.71%	23.47%
Learning & Entertainment										
	24.04%	26.95%	21.63%	21.19%	16.67%	26.27%	16.90%	24.85%	20.35%	22.09%
Personal Systems										
	16.39%	20.02%	14.01%	15.12%	10.31%	15.09%	9.85%	N/A	10.82%	13.95%
Web Authoring										
	20.61%	21.99%	24.22%	20.19%	15.89%	19.13%	19.17%	24.09%	14.87%	20.02%

Average Margin Detail
Reseller Category x Product Division by License Type

ACADEMIC
ASP/Distributor Cost

Product Division:	CompUSA	Software Express	Educational Resources	Barnes & Noble	CDW	TOTAL Average Markup
Business Systems	16.60%	30.47%	29.71%	31.88%	15.29%	24.79%
Desktop Applications	24.20%	27.33%	28.06%	29.57%	20.98%	26.03%
Developer Tools	15.34%	29.36%	30.16%	31.38%	17.78%	24.80%
Hardware	N/A	N/A	N/A	N/A	N/A	N/A
Interactive Service Media	N/A	N/A	N/A	N/A	N/A	N/A
Learning & Entertainment	29.23%	29.24%	29.24%	29.28%	10.03%	25.40%
Personal Systems	18.23%	23.59%	26.81%	N/A	16.84%	21.37%
Web Authoring	N/A	N/A	28.52%	24.23%	7.83%	20.19%

Average Margin by Cost Group Summary

Reseller Category x Distributor Cost Grouping

ASP/Distributor Cost

Distributor Cost:	Direct Market Resellers	Hardware Outbound	Software Outbound	Retail - Combined	(Retail - General)	(Retail - Electronics)	Academic	TOTAL Average Margin
	< \$50	18.75%	15.04%	16.37%	24.15%	25.87%	22.42%	N/A
Academic	N/A	N/A	N/A	N/A	N/A	N/A	23.05%	23.05%
\$50 to \$100	15.51%	12.04%	12.85%	18.50%	18.88%	18.15%	N/A	14.72%
Academic	N/A	N/A	N/A	N/A	N/A	N/A	26.12%	26.12%
\$100 to \$300	10.30%	10.35%	12.09%	13.51%	12.94%	14.28%	N/A	11.59%
Academic	N/A	N/A	N/A	N/A	N/A	N/A	25.41%	25.41%
\$300 to \$500	9.69%	10.09%	12.16%	13.84%	13.52%	14.15%	N/A	11.44%
Academic	N/A	N/A	N/A	N/A	N/A	N/A	24.54%	24.54%
\$500 to \$1000	11.02%	10.50%	14.21%	13.10%	N/A	13.10%	N/A	12.21%
Academic	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
\$1000 +	11.03%	10.77%	15.15%	13.18%	N/A	13.18%	N/A	12.53%
Academic	N/A	N/A	N/A	N/A	N/A	N/A	23.84%	23.84%

Average Margin by Cost Group Detail
 Reseller Category x Distributor Cost Grouping

DIRECT MARKET RESELLERS
 ASP/Distributor Cost

Distributor Cost:	CDW	Computability	Creative PC Mail	Insight	Microwarehouse	Multiple Zones	PC Connection	Paradise Programs	Tiger Direct	TOTAL Average Margin
< \$50	14.48%	19.62%	17.10%	12.18%	29.15%	16.60%	18.35%	20.84%	20.43%	18.75%
\$50 to \$100	13.06%	15.39%	13.96%	12.10%	18.50%	14.25%	17.44%	18.50%	16.35%	15.51%
\$100 to \$300	8.78%	7.54%	7.79%	7.87%	11.41%	10.45%	10.60%	16.61%	11.67%	10.30%
\$300 to \$500	9.55%	8.26%	6.58%	7.90%	10.82%	9.82%	9.37%	13.07%	11.81%	9.69%
\$500 to \$1000	10.09%	8.24%	8.85%	10.63%	10.66%	12.52%	10.89%	15.99%	11.32%	11.02%
\$1000 +	9.56%	8.17%	8.27%	9.97%	11.00%	11.02%	10.50%	17.63%	13.18%	11.03%

Average Margin by Cost Group Detail
 Reseller Category x Distributor Cost Grouping

HARDWARE OUTBOUND
 ASP/Distributor Cost

Distributor Cost:	GE Capital IT Solutions	Computer Access	CompuCom	DataFlex	EDS	EnPointe	Entex	GTSI	Vanstar	Dell	Wareforce	TOTAL Average Margin
< \$50	21.13%	15.22%	9.90%	9.40%	8.53%	8.30%	9.43%	26.01%	12.49%	26.17%	18.82%	15.04%
\$50 to \$100	16.51%	15.78%	10.00%	8.10%	9.25%	8.33%	9.35%	17.70%	15.47%	10.21%	11.69%	12.04%
\$100 to \$300	12.82%	14.75%	8.09%	6.86%	8.49%	7.77%	8.31%	12.16%	13.82%	10.77%	9.98%	10.35%
\$300 to \$500	11.56%	14.50%	8.04%	6.42%	8.46%	7.38%	8.11%	12.66%	12.89%	11.42%	9.51%	10.09%
\$500 to \$1000	13.22%	15.32%	8.44%	7.17%	8.25%	7.64%	8.14%	13.97%	7.57%	14.60%	11.15%	10.50%
\$1000 +	14.98%	15.57%	8.15%	6.83%	8.26%	7.54%	8.38%	14.27%	7.69%	15.51%	11.30%	10.77%

Average Margin by Cost Group Detail
 Reseller Category x Distributor Cost Grouping

SOFTWARE OUTBOUND
 ASP/Distributor Cost

Distributor Cost:	ASAP	SoftMart	Software House International	Software Plus	Software Spectrum	Corporate Software & Technology	TOTAL Average Margin
< \$50	15.86%	16.43%	17.02%	12.08%	17.49%	19.34%	16.37%
\$50 to \$100	12.75%	12.44%	15.30%	10.21%	14.14%	12.27%	12.85%
\$100 to \$300	10.71%	11.84%	15.39%	9.86%	13.62%	11.11%	12.09%
\$300 to \$500	11.39%	11.35%	15.04%	8.70%	14.17%	12.26%	12.16%
\$500 to \$1000	14.59%	14.35%	15.27%	10.60%	15.72%	14.74%	14.21%
\$1000 +	14.87%	15.70%	16.37%	13.46%	15.34%	15.18%	15.15%

Average Margin by Cost Group Detail
Reseller Category x Distributor Cost Grouping

RETAIL: General
ASP/Distributor Cost

Distributor Cost:	BEST	Costco	Kmart	Office Max	Sam's Club	Sears	Staples	Target	Ward's	TOTAL Average Margin
< \$50	21.83%	23.26%	N/A	25.51%	25.11%	N/A	25.89%	33.63%	N/A	25.87%
\$50 to \$100	15.61%	16.68%	N/A	18.38%	19.32%	N/A	17.49%	25.58%	N/A	18.84%
\$100 to \$300	12.15%	13.73%	N/A	13.23%	11.53%	N/A	14.05%	N/A	N/A	12.94%
\$300 to \$500	14.94%	14.26%	N/A	12.43%	N/A	N/A	12.43%	N/A	N/A	13.52%
\$500 to \$1000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
\$1000 +	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Average Margin by Cost Group Detail
 Reseller Category x Distributor Cost Grouping

RETAIL: Electronics
 ASP/Distributor Cost

Distributor Cost:	Fly's	Future Shop	PCs Complete	Computer City	Elek-Tek	Macro Center	J & R Computers	Electronics Boutique	Egghed	TOTAL Average Margin
< \$50	24.60%	24.61%	21.40%	22.74%	19.03%	25.15%	20.38%	25.32%	18.55%	22.42%
\$50 to \$100	19.88%	20.53%	16.99%	17.08%	16.45%	17.39%	15.39%	24.59%	15.04%	18.15%
\$100 to \$300	16.71%	17.18%	13.77%	14.62%	9.25%	15.60%	14.22%	17.01%	10.20%	14.28%
\$300 to \$500	16.78%	17.83%	13.14%	12.96%	9.38%	16.07%	16.78%	N/A	10.22%	14.15%
\$500 to \$1000	N/A	17.71%	12.98%	14.37%	8.96%	N/A	16.50%	N/A	8.09%	13.10%
\$1000 +	N/A	18.89%	14.59%	15.50%	8.53%	N/A	N/A	N/A	8.39%	13.18%

Average Margin by Cost Group Detail
Reseller Category x Distributor Cost Grouping

ACADEMIC
ASP/Distributor Cost

Distributor Cost:	CompUSA	Software Express	Educational Resources	Barnes & Noble	CDW	TOTAL Average Margin
< \$50	18.50%	24.08%	25.90%	30.48%	16.31%	23.05%
\$50 to \$100	20.85%	29.19%	29.76%	30.81%	19.99%	26.12%
\$100 to \$300	20.14%	28.66%	29.55%	30.77%	17.94%	25.41%
\$300 to \$500	15.87%	29.72%	30.21%	31.74%	15.17%	24.54%
\$500 to \$1000	N/A	N/A	N/A	N/A	N/A	N/A
\$1000 +	N/A	30.09%	29.43%	N/A	12.01%	23.84%

Project Notes: Detail

Software Outbound

Data Collection Methods	
ASAP	Telephone contact with inside sales desk.
Softmart	Telephone contact, web site, telephone confirmation.
Software House International	Telephone contact, web site, telephone confirmation.
Software Plus	Telephone contact with inside sales desk.
Software Spectrum	Telephone contact, web site, telephone confirmation.
Corporate Software	Telephone contact with inside sales desk.
Comments by Product Division	
Business Systems	<p>Very little markup fluctuation between resellers, all within 2.36 points. Markup highest of all other categories.</p> <p>FPP prices provided are one's prices; most use heavy discounts with volume buys but readily quote one'</p>
MOLP	<p>Softmart the most aggressive on pricing.</p> <p>Most SO resellers report discontinuing Backoffice 2.5 and Exchange 4.0 products in February 1998.</p> <p>Highest markup of all reseller categories.</p>
Desktop Applications	Markup is about 1 point below average of all reseller categories.
Developer Tools	Software House International highest markup at 119.8; Software Plus lowest markup at 108.86.
Hardware	Software House International selling Sidewinder Pro at less than cost, distorting averages.
ISW	None of the resellers offered Cinemania. All products offered by ASAP at full retail.
Learning & Entertainment	Markups were 2.45 points below average.
Personal Systems	Markups were .71 points below average. All products carried by all resellers.

<p>Web Authoring</p>	<p>Markups close to average.</p>
<p>Selected Comments, Resellers</p> <p>ASAP Software House International Software Plus Software Spectrum</p>	<p>Offers a secure pricing and quote web site with preset discounts for established customers. Markups on all product categories are consistent. Sales offices in Utah and Nevada--reps contact Utah office for pricing, quotes take longer. Prices for one's are aggressive. Offers consumer pricing and corporate pricing for volume discounts. Uses consumer prices as a starting</p>

Direct Market Resellers

Data Collection Methods	
CDW	Telephone contact, web site, catalog and telephone confirmation.
ComputAbility	Telephone contact, web site and telephone confirmation.
Creative	Telephone contact, web site, catalog and telephone confirmation.
Insight	Telephone contact, web site and telephone confirmation.
Microwarehouse	Telephone contact, web site, catalog and telephone confirmation.
Multiple zones	Telephone contact, web site, catalog and telephone confirmation.
PC connection	Telephone contact, web site and telephone confirmation.
Programmers Paradise	Telephone contact, web site and telephone confirmation.
Tiger Direct	Telephone contact, web site and telephone confirmation.
Comments by Product Division	
Business Systems	Second lowest markup to Hardware Outbound, 2.34 points below average. Only CDW offered prices on all items. Multiple Zones offered the fewest products, knocking out SQL, Exchange 5.0 and Backoffice 2.5. Programmers Paradise had highest markup, 8.7 points above average. Direct market resellers hit overall average markup for all resellers.
MOLP	Slightly less than average markups. PC Mall offered prices with less than a 1.5% markup, distorting all averages.
Desktop Applications	Markups only slightly less--1.5 points-- than average.
MOLP	Highest markup for all reseller categories. Microwarehouse, at an average of 147.69% markup, priced Sidewinder Pro and MS Mouse above Retailers.
Developer Tools	Higher markup than hardware or software outbound, but less than retail. None offered Cinemania. Only Expedia products (2) offered and only a slight price variation.
Hardware	Markups close to overall average for all reseller categories. Insight deeply discounted some items, distorting averages.
ISM	Lowest markup of all reseller categories. PC Mall and Insight offer deep discounts, distorting averages.
Learning & Entertainment	
Personal Systems	

Web Authoring | Margins differ dramatically in most cases for Frontpage and Picture It, distorting averages.

Selected Comments, Resellers
Programmers Paradise
Tiger Direct

Higher markups in all categories but Learning and Entertainment
Offered no prices on MOLP products.

Hardware Outbound

Data Collection Methods	
GE Capital Solutions	Telephone contact with national sales office, web site, telephone confirmation with sales rep.
Computer Access	Telephone contact with stores, corp. sales confirmation.
CompuCom	Telephone contact with pricing department.
DataFlex	Telephone contact with pricing department.
EDS	Telephone contact with sales representative.
Enpointe	Telephone contact with sales representatives.
Entex	Telephone contact with regional sales offices.
GTSI	Telephone contact with sales rep; referred to web site.
Vanstar	Telephone contact with marketing department.
Dell	Web site, telephone confirmation with sales rep.
Wareforce	Web site, telephone confirmation with sales rep.
Comments by Product Division	
Business Systems	Lowest markup of all reseller categories--2.81 points below average.
MOLP	All resellers offered all products in the category.
MOLP	Lowest markup of all resellers--2.99 points below average.
Desktop Applications	Lowest markup of all resellers.
MOLP	Almost 1 point below average markup, but higher than DMRs.
MOLP	All resellers discounted Backoffice 2.5 products.
Developer Tools	Lowest markup of all resellers--2.44 points below average.
Developer Tools	All resellers carry all products except Dell and Wareforce
Hardware	Markup 2.37 points below average, but 7.3 points lower than highest (DMR).
Hardware	Lowest markup of all resellers, 5.56 points below average.
ISM	Lowest markup of all resellers, 5.87 points below average.
Learning & Entertainment	Lowest markup of all resellers, 5.87 points below average.
Personal Systems	Nearly same markup as DMR, 2.5 points lower than average.
Web Authoring	Lowest markup of all resellers, 4.57 points below average.

Selected Comments, Resellers

Computer Access
CompuCom
Enpointe

Some products offered in new retail stores in MA and FL; refer business customers to corporate sales.
Requires sales rep authorization for price quotes.
Introducing new Web pricing system.

Retail

Segmented into two categories: General merchants and Electronics/Computer stores.

Data Collection Methods	
<p>General: Best Buy Costco Kmart Office Max Sam's Club Sears Staples Target Wards</p>	<p>Telephone contact with retail sales clerks. In-store sales reps. Telephone contact with store manager. In-store sales reps. Telephone contact with stores, corporate office and corporate web site. Telephone contact with 800# and retail stores sales reps. Telephone contact with retail sales clerks. In-store sales reps. Telephone contact with stores, corporate office and corporate web site. Telephone contact with 800#, catalog and store sales reps. Telephone contact with retail sales clerks. In-store sales rep. Telephone contact with stores, corporate office and corporate web site.</p>
<p>Electronics: Fry's Future Shop PC's Complete Computer City Elek-Tek Micro Center J& R Computers Electronics Boutique Egghead</p>	<p>Telephone contact with retail sales clerks. Telephone contact with various stores and corporate sales office. Telephone contact with 800#. Telephone contact with various stores and corporate sales office. Telephone contact with 800# and web site. Telephone contact with stores. Telephone contact with stores, web site. Telephone contact with stores, web site, 800# confirmation. Telephone contact, web site.</p>
<p>Comments by Product Division</p> <p>Business Systems MOLP</p> <p>Desktop Applications MOLP</p>	<p>General: None of the General retailers offered this category. Electronics: Fry's, Micro Center, and Electronics Boutique do not offer these products. General: None of the General retailers offered this category. Electronics: Fry's, Elek Tek, Micro Center, J&R, and Electronics Boutique do not offer these products. General: Markups are only slightly less than Electronics group. Combined retail is 4.81 points higher than average of other reseller categories. General: None of the General retailers offered this category. Electronics: Fry's, Elek Tek, Micro Center, J&R, and Electronics Boutique do not offer these products</p>

Developer Tools

General: Only Best Buy, Costco, and Staples offer these products.
Electronics: Only Electronics Boutique did not offer any of these products, all others did.
PCs Complete offers full line.

Hardware

General: Only Best Buy, Costco and Office Max offer these products.
Electronics: All resellers offer these products. Electronics group 4.17 points higher markup than General
Largest spread between markups, combined retails are less than DMR.

Interactive

General: Only Best, Costco and Office Max offer these products.
Electronics: All resellers offer these products.

Learning & Entertainment

General: Higher markup than Electronics at 5.31 points more.
Electronics: General and Electronics together are 8.53 points higher than overall average.

Personal Systems

General retailers' markup 3 points higher than Electronics stores.

Web Authoring

Electronics stores markup about 1 point higher markup than General retail stores.

Selected Comments, Retailers:

General:

- Best Buy
- Kmart
- Sears
- Staples
- Target
- Wards

Prices varied from store to store.
Kmart claims to not carry any of the listed products but does offer other MS products.
Sears discontinued all software and accessories last year.
Corporate catalog and stores do not have to carry same items, some stores carry more.
Target offered only Learning and Entertainment category.
Wards discontinued all software and accessories in November 1997.

Electronics:

- Fry's
- Future Shop
- Computer City
- Elek-Tek
- Micro Center
- Electronics Boutique
- Egghead

Two web sites put up by customers for complaints about Fry's.
Offers retail stores and an 800# corporate sales division.
Offers retail stores and an 800# corporate sales division.
Connected to PC Mail but operate separately.
Sales person reports that products priced over \$600 are not carried in their system.
Limited selection of items, mostly games and entertainment and upgrades.
Undergoing huge price fluctuations; sale thru 4/18 where many product are deeply discounted.
Data collected prior to changes.

Academic

Data Collection Methods	
<p>CompUSA Software Express Educational Resources Barnes & Noble CDW</p>	<p>Telephone interview with educational sales department. Telephone interviews with sales reps. Telephone interviews with sales reps. Telephone contact, referred to Boston University web site, telephone confirmation. Telephone interview with educational sales rep.</p>
<p>Comments by Product Division</p>	
<p>Business Systems</p>	<p>Only Educational Resources offered all products.</p>
<p>Personal Systems</p>	<p>Only 3 products offered, all vendors offered all except Bams & Noble which offered none.</p>
<p>Desktop Applications</p>	<p>Only Educational Resources offered all products.</p>
<p>Developer Tools</p>	<p>All resellers offered all products in category.</p>
<p>Web Authoring</p>	<p>Only one SKU in category, not all vendors offered.</p>
<p>Learning & Entertainment</p>	<p>Only one SKU in category, all vendors offered.</p>
<p>Selected Comments, Resellers</p>	
<p>CompUSA Software Express Educational Resources Barnes & Noble CDW General Retail</p>	<p>Prices offered closely to CDW, more than dedicated educational resellers. Suggested more economical ways to purchase volume license product. Suggested more economical ways to purchase volume license product. Offered products at or slightly above retail. Most price aggressive in all categories except developer tools. Most resellers offer products at or near retail.</p>

Glossary of Terms.

Four categories of distribution channel entities were employed in this study, namely Hardware Outbound, Software Outbound, Direct Market Resellers and Retail. In addition, the terms Markup and Margin were used throughout the study.

For the purposes of this study, the following definitions apply:

} Markup:

} Margin:

} Channel of distribution: An indirect method of sales that involves a third party taking title to a product and reselling it to users.

} Hardware Outbound: Resellers that sell to end user customers primarily through a field sales force, focusing on the sale of hardware, integration and service maintenance. Software is sold to complete the installation but not as a driving vehicle, except when highly verticalized applications for a client in a particular market are involved. Hardware Outbound resellers typically sell to large organizations and do not have store fronts from which product is purchased.

} Software Outbound: Resellers that sell to end user customers primarily through a field sales force, focusing on the sale of software, software integration and service maintenance. Software is the driver of the sale and

selling software licensed product is crucial. Software
Outbound resellers typically sell to large organizations
and do not have store fronts from which product is
purchased.

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} Direct Market Resellers: Sell multiple categories of products to all levels of customers using catalogs, toll-free numbers and outbound telesales. Typically, no store fronts are used to sell products.

} Retail: Retailers operate store fronts ranging in size from boutiques to warehouses from which products are sold to end users, primarily small businesses and consumers. Retailers often sell other classes of products other than computer-related equipment. Some retailers have field sales forces for sales to larger organizations.