

# Excel Marketing Program Financial Review

Program Life Impact

FY 92 Impact

Supporting Schedules

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**Program Life Impact**

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Program Life Impact

Excel - USSMD

Excel Product Unit  
Incremental Marketing Analysis

Proposed Program	Oct YTD Mkt	Monthly Units	Oct YTD Avg Price
Win Excel	47%	9,400	\$219.00
Sid Product	32%	6,400	\$104.61
Upgrades	21%	4,200	\$158.92
Office		20,000	

Impact of program Incremental Mktg	12 mo \$13.2
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	Pally Burden (in millions)	85.0%
Gross Revenue (Std & Upg)	\$32.7	
Adjustments		
Inter BU Royalties (Office)	8.0	20.8%
Sales Returns	(0.2)	-0.4%
Rebates	(2.1)	-5.4%
Total Adjustments	5.8	15.0%
Net Revenues	38.5	100.0%

Cost Of Goods Sold		
Product Costs	2.9	7.6%
Inter BU Royalties	1.2	3.0%
Non-product COGS	1.8	4.7%
	5.9	15.3%

Operating Expenses		
Marketing	13.2	34.3%
PSS	2.2	5.8%
Bad Debt	0.2	0.5%
R&O	0.2	0.5%
	15.8	41.1%

Allocations		
Excel R&D & Apps Support	2.6	6.7%
USSMD	10.4	27.1%
Corporate	0.5	1.4%
Mkt Mail Dist	0.1	0.3%
Corporate Events	0.3	0.8%
	14.0	36.3%
Burden Operating Income	\$2.8	7.3%

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Excel - USSMD

Program Life BOI Impact

12 month

Excel Product Unit

Incremental Marketing Analysis

Incremental Marketing (in millions)

BOI	\$0.5	\$1.0	\$1.5	\$2.0	\$2.5	\$3.0	\$3.5	\$4.0	\$4.5	\$5.0	\$5.5	\$6.0	\$6.5	\$7.0	\$7.5
\$2.8	7.5	7.0	6.5	6.0	5.5	5.0	4.5	4.0	3.5	3.0	2.5	2.0	1.5	1.0	0.5
10K	11.5	11.0	10.5	10.0	9.5	9.0	8.5	8.0	7.5	7.0	6.5	6.0	5.5	5.0	4.5
15K	15.5	15.0	14.5	14.0	13.5	13.0	12.5	12.0	11.5	11.0	10.5	10.0	9.5	9.0	8.5
20K	19.5	19.0	18.5	18.0	17.5	17.0	16.5	16.0	15.5	15.0	14.5	14.0	13.5	13.0	12.5
25K	23.5	23.0	22.5	22.0	21.5	21.0	20.5	20.0	19.5	19.0	18.5	18.0	17.5	17.0	16.5
30K	27.5	27.0	26.5	26.0	25.5	25.0	24.5	24.0	23.5	23.0	22.5	22.0	21.5	21.0	20.5
35K	31.5	31.0	30.5	30.0	29.5	29.0	28.5	28.0	27.5	27.0	26.5	26.0	25.5	25.0	24.5
40K	35.6	35.1	34.6	34.1	33.6	33.1	32.6	32.1	31.6	31.1	30.6	30.1	29.6	29.1	28.6
45K	39.6	39.1	38.6	38.1	37.6	37.1	36.6	36.1	35.6	35.1	34.6	34.1	33.6	33.1	32.6
50K	43.6	43.1	42.6	42.1	41.6	41.1	40.6	40.1	39.6	39.1	38.6	38.1	37.6	37.1	36.6
55K	47.6	47.1	46.6	46.1	45.6	45.1	44.6	44.1	43.6	43.1	42.6	42.1	41.6	41.1	40.6
60K	51.6	51.1	50.6	50.1	49.6	49.1	48.6	48.1	47.6	47.1	46.6	46.1	45.6	45.1	44.6
65K	55.6	55.1	54.6	54.1	53.6	53.1	52.6	52.1	51.6	51.1	50.6	50.1	49.6	49.1	48.6
70K	59.6	59.1	58.6	58.1	57.6	57.1	56.6	56.1	55.6	55.1	54.6	54.1	53.6	53.1	52.6
75K	63.6	63.1	62.6	62.1	61.6	61.1	60.6	60.1	59.6	59.1	58.6	58.1	57.6	57.1	56.6
80K	67.6	67.1	66.6	66.1	65.6	65.1	64.6	64.1	63.6	63.1	62.6	62.1	61.6	61.1	60.6
85K	71.6	71.1	70.6	70.1	69.6	69.1	68.6	68.1	67.6	67.1	66.6	66.1	65.6	65.1	64.6
90K	75.6	75.1	74.6	74.1	73.6	73.1	72.6	72.1	71.6	71.1	70.6	70.1	69.6	69.1	68.6
95K	79.6	79.1	78.6	78.1	77.6	77.1	76.6	76.1	75.6	75.1	74.6	74.1	73.6	73.1	72.6
100K															

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BOI	\$8.0	\$8.5	\$9.0	\$9.5	\$10.0	\$10.5	\$11.0	\$11.5	\$12.0	\$12.5	\$13.0	\$13.5	\$14.0	\$14.5	\$15.0
\$2.8	0.0	0.5	1.0	1.5	2.0	2.5	3.0	3.5	4.0	4.5	5.0	5.5	6.0	6.5	7.0
10K	4.0	4.5	5.0	5.5	6.0	6.5	7.0	7.5	8.0	8.5	9.0	9.5	10.0	10.5	11.0
15K	8.0	8.5	9.0	9.5	10.0	10.5	11.0	11.5	12.0	12.5	13.0	13.5	14.0	14.5	15.0
20K	12.0	12.5	13.0	13.5	14.0	14.5	15.0	15.5	16.0	16.5	17.0	17.5	18.0	18.5	19.0
25K	16.0	16.5	17.0	17.5	18.0	18.5	19.0	19.5	20.0	20.5	21.0	21.5	22.0	22.5	23.0
30K	20.0	20.5	21.0	21.5	22.0	22.5	23.0	23.5	24.0	24.5	25.0	25.5	26.0	26.5	27.0
35K	24.0	24.5	25.0	25.5	26.0	26.5	27.0	27.5	28.0	28.5	29.0	29.5	30.0	30.5	31.0
40K	28.1	27.6	27.1	26.6	26.1	25.6	25.1	24.6	24.1	23.6	23.1	22.6	22.1	21.6	21.1
45K	32.1	31.6	31.1	30.6	30.1	29.6	29.1	28.6	28.1	27.6	27.1	26.6	26.1	25.6	25.1
50K	36.1	35.6	35.1	34.6	34.1	33.6	33.1	32.6	32.1	31.6	31.1	30.6	30.1	29.6	29.1
55K	40.1	39.6	39.1	38.6	38.1	37.6	37.1	36.6	36.1	35.6	35.1	34.6	34.1	33.6	33.1
60K	44.1	43.6	43.1	42.6	42.1	41.6	41.1	40.6	40.1	39.6	39.1	38.6	38.1	37.6	37.1
65K	48.1	47.6	47.1	46.6	46.1	45.6	45.1	44.6	44.1	43.6	43.1	42.6	42.1	41.6	41.1
70K	52.1	51.6	51.1	50.6	50.1	49.6	49.1	48.6	48.1	47.6	47.1	46.6	46.1	45.6	45.1
75K	56.1	55.6	55.1	54.6	54.1	53.6	53.1	52.6	52.1	51.6	51.1	50.6	50.1	49.6	49.1
80K	60.1	59.6	59.1	58.6	58.1	57.6	57.1	56.6	56.1	55.6	55.1	54.6	54.1	53.6	53.1
85K	64.1	63.6	63.1	62.6	62.1	61.6	61.1	60.6	60.1	59.6	59.1	58.6	58.1	57.6	57.1
90K	68.1	67.6	67.1	66.6	66.1	65.6	65.1	64.6	64.1	63.6	63.1	62.6	62.1	61.6	61.1
95K	72.1	71.6	71.1	70.6	70.1	69.6	69.1	68.6	68.1	67.6	67.1	66.6	66.1	65.6	65.1
100K															

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Excel - USSMD

Program Life BOI Impact

9 month

Excel Product Unit

Incremental Marketing Analysis

BOI (\$1.2)	Incremental Marketing (in millions)																
	\$0.5	\$1.0	\$1.5	\$2.0	\$2.5	\$3.0	\$3.5	\$4.0	\$4.5	\$5.0	\$5.5	\$6.0	\$6.5	\$7.0	\$7.5		
10K	5.5	5.0	4.5	4.0	3.5	3.0	2.5	2.0	1.5	1.0	0.5	0.0	(0.5)	(1.0)	(1.5)		
15K	8.5	8.0	7.5	7.0	6.5	6.0	5.5	5.0	4.5	4.0	3.5	3.0	2.5	2.0	1.5		
20K	11.5	11.0	10.5	10.0	9.5	9.0	8.5	8.0	7.5	7.0	6.5	6.0	5.5	5.0	4.5		
25K	14.5	14.0	13.5	13.0	12.5	12.0	11.5	11.0	10.5	10.0	9.5	9.0	8.5	8.0	7.5		
30K	17.5	17.0	16.5	16.0	15.5	15.0	14.5	14.0	13.5	13.0	12.5	12.0	11.5	11.0	10.5		
35K	20.5	20.0	19.5	19.0	18.5	18.0	17.5	17.0	16.5	16.0	15.5	15.0	14.5	14.0	13.5		
40K	23.5	23.0	22.5	22.0	21.5	21.0	20.5	20.0	19.5	19.0	18.5	18.0	17.5	17.0	16.5		
45K	26.5	26.0	25.5	25.0	24.5	24.0	23.5	23.0	22.5	22.0	21.5	21.0	20.5	20.0	19.5		
50K	29.5	29.0	28.5	28.0	27.5	27.0	26.5	26.0	25.5	25.0	24.5	24.0	23.5	23.0	22.5		
55K	32.6	32.1	31.6	31.1	30.6	30.1	29.6	29.1	28.6	28.1	27.6	27.1	26.6	26.1	25.6		
60K	35.6	35.1	34.6	34.1	33.6	33.1	32.6	32.1	31.6	31.1	30.6	30.1	29.6	29.1	28.6		
65K	38.6	38.1	37.6	37.1	36.6	36.1	35.6	35.1	34.6	34.1	33.6	33.1	32.6	32.1	31.6		
70K	41.6	41.1	40.6	40.1	39.6	39.1	38.6	38.1	37.6	37.1	36.6	36.1	35.6	35.1	34.6		
75K	44.6	44.1	43.6	43.1	42.6	42.1	41.6	41.1	40.6	40.1	39.6	39.1	38.6	38.1	37.6		
80K	47.6	47.1	46.6	46.1	45.6	45.1	44.6	44.1	43.6	43.1	42.6	42.1	41.6	41.1	40.6		
85K	50.6	50.1	49.6	49.1	48.6	48.1	47.6	47.1	46.6	46.1	45.6	45.1	44.6	44.1	43.6		
90K	53.6	53.1	52.6	52.1	51.6	51.1	50.6	50.1	49.6	49.1	48.6	48.1	47.6	47.1	46.6		
95K	56.6	56.1	55.6	55.1	54.6	54.1	53.6	53.1	52.6	52.1	51.6	51.1	50.6	50.1	49.6		
100K	59.6	59.1	58.6	58.1	57.6	57.1	56.6	56.1	55.6	55.1	54.6	54.1	53.6	53.1	52.6		

BOI (\$1.2)	Incremental Marketing (in millions)																
	\$8.0	\$8.5	\$9.0	\$9.5	\$10.0	\$10.5	\$11.0	\$11.5	\$12.0	\$12.5	\$13.0	\$13.5	\$14.0	\$14.5	\$15.0		
10K	(2.0)	(1.5)	(1.0)	(0.5)	(0.0)	(0.5)	(1.0)	(1.5)	(2.0)	(2.5)	(3.0)	(3.5)	(4.0)	(4.5)	(5.0)		
15K	1.0	0.5	0.0	(0.5)	(1.0)	(1.5)	(2.0)	(2.5)	(3.0)	(3.5)	(4.0)	(4.5)	(5.0)	(5.5)	(6.0)		
20K	4.0	3.5	3.0	2.5	2.0	1.5	1.0	0.5	0.0	(0.5)	(1.0)	(1.5)	(2.0)	(2.5)	(3.0)		
25K	7.0	6.5	6.0	5.5	5.0	4.5	4.0	3.5	3.0	2.5	2.0	1.5	1.0	0.5	0.0		
30K	10.0	9.5	9.0	8.5	8.0	7.5	7.0	6.5	6.0	5.5	5.0	4.5	4.0	3.5	3.0		
35K	13.0	12.5	12.0	11.5	11.0	10.5	10.0	9.5	9.0	8.5	8.0	7.5	7.0	6.5	6.0		
40K	16.0	15.5	15.0	14.5	14.0	13.5	13.0	12.5	12.0	11.5	11.0	10.5	10.0	9.5	9.0		
45K	19.0	18.5	18.0	17.5	17.0	16.5	16.0	15.5	15.0	14.5	14.0	13.5	13.0	12.5	12.0		
50K	22.0	21.5	21.0	20.5	20.0	19.5	19.0	18.5	18.0	17.5	17.0	16.5	16.0	15.5	15.0		
55K	25.1	24.6	24.1	23.6	23.1	22.6	22.1	21.6	21.1	20.6	20.1	19.6	19.1	18.6	18.1		
60K	28.1	27.6	27.1	26.6	26.1	25.6	25.1	24.6	24.1	23.6	23.1	22.6	22.1	21.6	21.1		
65K	31.1	30.6	30.1	29.6	29.1	28.6	28.1	27.6	27.1	26.6	26.1	25.6	25.1	24.6	24.1		
70K	34.1	33.6	33.1	32.6	32.1	31.6	31.1	30.6	30.1	29.6	29.1	28.6	28.1	27.6	27.1		
75K	37.1	36.6	36.1	35.6	35.1	34.6	34.1	33.6	33.1	32.6	32.1	31.6	31.1	30.6	30.1		
80K	40.1	39.6	39.1	38.6	38.1	37.6	37.1	36.6	36.1	35.6	35.1	34.6	34.1	33.6	33.1		
85K	43.1	42.6	42.1	41.6	41.1	40.6	40.1	39.6	39.1	38.6	38.1	37.6	37.1	36.6	36.1		
90K	46.1	45.6	45.1	44.6	44.1	43.6	43.1	42.6	42.1	41.6	41.1	40.6	40.1	39.6	39.1		
95K	49.1	48.6	48.1	47.6	47.1	46.6	46.1	45.6	45.1	44.6	44.1	43.6	43.1	42.6	42.1		
100K	52.1	51.6	51.1	50.6	50.1	49.6	49.1	48.6	48.1	47.6	47.1	46.6	46.1	45.6	45.1		

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Excel - USSMD

Excel Product Unit  
Incremental Marketing Analysis

Program Life BOI Impact  
6 month

BOI (\$2.2)	\$0.5	\$1.0	\$1.5	\$2.0	\$2.5	\$3.0	\$3.5	\$4.0	\$4.5	\$5.0	\$5.5	\$6.0	\$6.5	\$7.0	\$7.5
10K	3.5	3.0	2.5	2.0	1.5	1.0	0.5	0.0	(0.5)	(1.0)	(1.5)	(2.0)	(2.5)	(3.0)	(3.5)
15K	5.5	5.0	4.5	4.0	3.5	3.0	2.5	2.0	1.5	1.0	0.5	0.0	(0.5)	(1.0)	(1.5)
20K	7.5	7.0	6.5	6.0	5.5	5.0	4.5	4.0	3.5	3.0	2.5	2.0	1.5	1.0	0.5
25K	9.5	9.0	8.5	8.0	7.5	7.0	6.5	6.0	5.5	5.0	4.5	4.0	3.5	3.0	2.5
30K	11.5	11.0	10.5	10.0	9.5	9.0	8.5	8.0	7.5	7.0	6.5	6.0	5.5	5.0	4.5
35K	13.5	13.0	12.5	12.0	11.5	11.0	10.5	10.0	9.5	9.0	8.5	8.0	7.5	7.0	6.5
40K	15.5	15.0	14.5	14.0	13.5	13.0	12.5	12.0	11.5	11.0	10.5	10.0	9.5	9.0	8.5
45K	17.5	17.0	16.5	16.0	15.5	15.0	14.5	14.0	13.5	13.0	12.5	12.0	11.5	11.0	10.5
50K	19.5	19.0	18.5	18.0	17.5	17.0	16.5	16.0	15.5	15.0	14.5	14.0	13.5	13.0	12.5
55K	21.5	21.0	20.5	20.0	19.5	19.0	18.5	18.0	17.5	17.0	16.5	16.0	15.5	15.0	14.5
60K	23.5	23.0	22.5	22.0	21.5	21.0	20.5	20.0	19.5	19.0	18.5	18.0	17.5	17.0	16.5
65K	25.5	25.0	24.5	24.0	23.5	23.0	22.5	22.0	21.5	21.0	20.5	20.0	19.5	19.0	18.5
70K	27.5	27.0	26.5	26.0	25.5	25.0	24.5	24.0	23.5	23.0	22.5	22.0	21.5	21.0	20.5
75K	29.5	29.0	28.5	28.0	27.5	27.0	26.5	26.0	25.5	25.0	24.5	24.0	23.5	23.0	22.5
80K	31.5	31.0	30.5	30.0	29.5	29.0	28.5	28.0	27.5	27.0	26.5	26.0	25.5	25.0	24.5
85K	33.6	33.1	32.6	32.1	31.6	31.1	30.6	30.1	29.6	29.1	28.6	28.1	27.6	27.1	26.6
90K	35.6	35.1	34.6	34.1	33.6	33.1	32.6	32.1	31.6	31.1	30.6	30.1	29.6	29.1	28.6
95K	37.6	37.1	36.6	36.1	35.6	35.1	34.6	34.1	33.6	33.1	32.6	32.1	31.6	31.1	30.6
100K	39.6	39.1	38.6	38.1	37.6	37.1	36.6	36.1	35.6	35.1	34.6	34.1	33.6	33.1	32.6

BOI (\$2.2)	\$8.0	\$8.5	\$9.0	\$9.5	\$10.0	\$10.5	\$11.0	\$11.5	\$12.0	\$12.5	\$13.0	\$13.5	\$14.0	\$14.5	\$15.0
10K	(4.0)	(4.5)	(5.0)	(5.5)	(6.0)	(6.5)	(7.0)	(7.5)	(8.0)	(8.5)	(9.0)	(9.5)	(10.0)	(10.5)	(11.0)
15K	(2.0)	(2.5)	(3.0)	(3.5)	(4.0)	(4.5)	(5.0)	(5.5)	(6.0)	(6.5)	(7.0)	(7.5)	(8.0)	(8.5)	(9.0)
20K	0.0	(0.5)	(1.0)	(1.5)	(2.0)	(2.5)	(3.0)	(3.5)	(4.0)	(4.5)	(5.0)	(5.5)	(6.0)	(6.5)	(7.0)
25K	2.0	1.5	1.0	0.5	0.0	(0.5)	(1.0)	(1.5)	(2.0)	(2.5)	(3.0)	(3.5)	(4.0)	(4.5)	(5.0)
30K	4.0	3.5	3.0	2.5	2.0	1.5	1.0	0.5	0.0	(0.5)	(1.0)	(1.5)	(2.0)	(2.5)	(3.0)
35K	6.0	5.5	5.0	4.5	4.0	3.5	3.0	2.5	2.0	1.5	1.0	0.5	0.0	(0.5)	(1.0)
40K	8.0	7.5	7.0	6.5	6.0	5.5	5.0	4.5	4.0	3.5	3.0	2.5	2.0	1.5	1.0
45K	10.0	9.5	9.0	8.5	8.0	7.5	7.0	6.5	6.0	5.5	5.0	4.5	4.0	3.5	3.0
50K	12.0	11.5	11.0	10.5	10.0	9.5	9.0	8.5	8.0	7.5	7.0	6.5	6.0	5.5	5.0
55K	14.0	13.5	13.0	12.5	12.0	11.5	11.0	10.5	10.0	9.5	9.0	8.5	8.0	7.5	7.0
60K	16.0	15.5	15.0	14.5	14.0	13.5	13.0	12.5	12.0	11.5	11.0	10.5	10.0	9.5	9.0
65K	18.0	17.5	17.0	16.5	16.0	15.5	15.0	14.5	14.0	13.5	13.0	12.5	12.0	11.5	11.0
70K	20.0	19.5	19.0	18.5	18.0	17.5	17.0	16.5	16.0	15.5	15.0	14.5	14.0	13.5	13.0
75K	22.0	21.5	21.0	20.5	20.0	19.5	19.0	18.5	18.0	17.5	17.0	16.5	16.0	15.5	15.0
80K	24.0	23.5	23.0	22.5	22.0	21.5	21.0	20.5	20.0	19.5	19.0	18.5	18.0	17.5	17.0
85K	26.1	25.6	25.1	24.6	24.1	23.6	23.1	22.6	22.1	21.6	21.1	20.6	20.1	19.6	19.1
90K	28.1	27.6	27.1	26.6	26.1	25.6	25.1	24.6	24.1	23.6	23.1	22.6	22.1	21.6	21.1
95K	30.1	29.6	29.1	28.6	28.1	27.6	27.1	26.6	26.1	25.6	25.1	24.6	24.1	23.6	23.1
100K	32.1	31.6	31.1	30.6	30.1	29.6	29.1	28.6	28.1	27.6	27.1	26.6	26.1	25.6	25.1

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Excel - USSMD

Program Life BOI Impact

Excel Product Unit  
Incremental Marketing Analysis

Future Benefit??  
20X Units Per Month

BOI (\$1.2)	Incremental Marketing (in thousands)															
	\$8.0	\$8.5	\$9.0	\$9.5	\$10.0	\$10.5	\$11.0	\$11.5	\$12.0	\$12.5	\$13.0	\$13.5	\$14.0	\$14.5	\$15.0	
3	(4.0)	(4.5)	(5.0)	(5.5)	(6.0)	(6.5)	(7.0)	(7.5)	(8.0)	(8.5)	(9.0)	(9.5)	(10.0)	(10.5)	(11.0)	
6	0.0	(0.5)	(1.0)	(1.5)	(2.0)	(2.5)	(3.0)	(3.5)	(4.0)	(4.5)	(5.0)	(5.5)	(6.0)	(6.5)	(7.0)	
9	4.0	3.5	3.0	2.5	2.0	1.5	1.0	0.5	0.0	(0.5)	(1.0)	(1.5)	(2.0)	(2.5)	(3.0)	
12	8.0	7.5	7.0	6.5	6.0	5.5	5.0	4.5	4.0	3.5	3.0	2.5	2.0	1.5	1.0	
15	12.0	11.5	11.0	10.5	10.0	9.5	9.0	8.5	8.0	7.5	7.0	6.5	6.0	5.5	5.0	
18	16.0	15.5	15.0	14.5	14.0	13.5	13.0	12.5	12.0	11.5	11.0	10.5	10.0	9.5	9.0	
21	20.0	19.5	19.0	18.5	18.0	17.5	17.0	16.5	16.0	15.5	15.0	14.5	14.0	13.5	13.0	
24	24.0	23.5	23.0	22.5	22.0	21.5	21.0	20.5	20.0	19.5	19.0	18.5	18.0	17.5	17.0	
27	28.1	27.6	27.1	26.6	26.1	25.6	25.1	24.6	24.1	23.6	23.1	22.6	22.1	21.6	21.1	
30	32.1	31.6	31.1	30.6	30.1	29.6	29.1	28.6	28.1	27.6	27.1	26.6	26.1	25.6	25.1	
33	36.1	35.6	35.1	34.6	34.1	33.6	33.1	32.6	32.1	31.6	31.1	30.6	30.1	29.6	29.1	
36	40.1	39.6	39.1	38.6	38.1	37.6	37.1	36.6	36.1	35.6	35.1	34.6	34.1	33.6	33.1	
39	44.1	43.6	43.1	42.6	42.1	41.6	41.1	40.6	40.1	39.6	39.1	38.6	38.1	37.6	37.1	
42	48.1	47.6	47.1	46.6	46.1	45.6	45.1	44.6	44.1	43.6	43.1	42.6	42.1	41.6	41.1	
45	52.1	51.6	51.1	50.6	50.1	49.6	49.1	48.6	48.1	47.6	47.1	46.6	46.1	45.6	45.1	
48	56.1	55.6	55.1	54.6	54.1	53.6	53.1	52.6	52.1	51.6	51.1	50.6	50.1	49.6	49.1	

Month

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**Excel - USSMD**

**Program Life Impact**

100% Upgrades

Excel Product Unit

**Incremental Marketing Analysis**

Proposed Program  
Via Excel

Oct YTD  
Mix

Oct YTD  
Avg Price

0%  
20,000  
0

\$219.00  
\$104.61  
\$158.92

Sid Product  
Upgrades  
Office

100%  
0%  
20,000

Impact of program  
Incremental Mktg

12 mo  
\$13.2

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Fully Burden  
(in millions)

Gross Revenue (Sid & Upg) 225.1 105.8%

Adjustments

Inter BU Royalties (Office) 0.0 0.0%

Sales Returns -0.4%

Rebates -5.1%

Total Adjustments (1.4) -5.8%

Net Revenues 223.7 100.0%

Cost Of Goods Sold

Product Costs 2.2 9.4%

Inter BU Royalties 14.5%

Non-product COGS 4.7%

3.3 14.1%

Operating Expenses

Marketing 19.2 55.6%

PSS 1.4 5.8%

Bad Debt 0.5%

R&O 0.1 0.5%

14.8 62.4%

Allocation

Excel R&D & Appx Support 1.6 6.7%

USSMD 6.4 27.1%

Corporation 0.3 1.4%

Mix Mail Dirx 0.1 0.3%

Corporate Events 0.2 0.8%

8.6 36.3%

Burden Operating Income (93.0) -12.9%

11/21/91

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Excel - USSMD

Program Life BOI Impact

12 months  
100% Upgrades

Excel Product Unit  
Incremental Marketing Analysis

BOI (\$3.0)	\$0.5	\$1.0	\$1.5	\$2.0	\$2.5	\$3.0	\$3.5	\$4.0	\$4.5	\$5.0	\$5.5	\$6.0	\$6.5	\$7.0	\$7.5
10K	4.6	4.1	3.6	3.1	2.6	2.1	1.6	1.1	0.6	0.1	(0.4)	(0.9)	(1.4)	(1.9)	(2.4)
15K	7.1	6.6	6.1	5.6	5.1	4.6	4.1	3.6	3.1	2.6	2.1	1.6	1.1	0.6	0.1
20K	9.7	9.2	8.7	8.2	7.7	7.2	6.7	6.2	5.7	5.2	4.7	4.2	3.7	3.2	2.7
25K	12.2	11.7	11.2	10.7	10.2	9.7	9.2	8.7	8.2	7.7	7.2	6.7	6.2	5.7	5.2
30K	14.7	14.2	13.7	13.2	12.7	12.2	11.7	11.2	10.7	10.2	9.7	9.2	8.7	8.2	7.7
35K	17.3	16.8	16.3	15.8	15.3	14.8	14.3	13.8	13.3	12.8	12.3	11.8	11.3	10.8	10.3
40K	19.8	19.3	18.8	18.3	17.8	17.3	16.8	16.3	15.8	15.3	14.8	14.3	13.8	13.3	12.8
45K	22.3	21.8	21.3	20.8	20.3	19.8	19.3	18.8	18.3	17.8	17.3	16.8	16.3	15.8	15.3
50K	24.9	24.4	23.9	23.4	22.9	22.4	21.9	21.4	20.9	20.4	19.9	19.4	18.9	18.4	17.9
55K	27.4	26.9	26.4	25.9	25.4	24.9	24.4	23.9	23.4	22.9	22.4	21.9	21.4	20.9	20.4
60K	30.0	29.5	29.0	28.5	28.0	27.5	27.0	26.5	26.0	25.5	25.0	24.5	24.0	23.5	23.0
65K	32.5	32.0	31.5	31.0	30.5	30.0	29.5	29.0	28.5	28.0	27.5	27.0	26.5	26.0	25.5
70K	35.0	34.5	34.0	33.5	33.0	32.5	32.0	31.5	31.0	30.5	30.0	29.5	29.0	28.5	28.0
75K	37.6	37.1	36.6	36.1	35.6	35.1	34.6	34.1	33.6	33.1	32.6	32.1	31.6	31.1	30.6
80K	40.1	39.6	39.1	38.6	38.1	37.6	37.1	36.6	36.1	35.6	35.1	34.6	34.1	33.6	33.1
85K	42.6	42.1	41.6	41.1	40.6	40.1	39.6	39.1	38.6	38.1	37.6	37.1	36.6	36.1	35.6
90K	45.2	44.7	44.2	43.7	43.2	42.7	42.2	41.7	41.2	40.7	40.2	39.7	39.2	38.7	38.2
95K	47.7	47.2	46.7	46.2	45.7	45.2	44.7	44.2	43.7	43.2	42.7	42.2	41.7	41.2	40.7
100K	50.3	49.8	49.3	48.8	48.3	47.8	47.3	46.8	46.3	45.8	45.3	44.8	44.3	43.8	43.3

BOI (\$3.0)	\$8.0	\$8.5	\$9.0	\$9.5	\$10.0	\$10.5	\$11.0	\$11.5	\$12.0	\$12.5	\$13.0	\$13.5	\$14.0	\$14.5	\$15.0
10K	(2.9)	(3.4)	(3.9)	(4.4)	(4.9)	(5.4)	(5.9)	(6.4)	(6.9)	(7.4)	(7.9)	(8.4)	(8.9)	(9.4)	(9.9)
15K	(0.4)	(0.9)	(1.4)	(1.9)	(2.4)	(2.9)	(3.4)	(3.9)	(4.4)	(4.9)	(5.4)	(5.9)	(6.4)	(6.9)	(7.4)
20K	2.2	1.7	1.2	0.7	0.2	(0.3)	(0.8)	(1.3)	(1.8)	(2.3)	(2.8)	(3.3)	(3.8)	(4.3)	(4.8)
25K	4.7	4.2	3.7	3.2	2.7	2.2	1.7	1.2	0.7	0.2	(0.3)	(0.8)	(1.3)	(1.8)	(2.3)
30K	7.2	6.7	6.2	5.7	5.2	4.7	4.2	3.7	3.2	2.7	2.2	1.7	1.2	0.7	0.2
35K	9.8	9.3	8.8	8.3	7.8	7.3	6.8	6.3	5.8	5.3	4.8	4.3	3.8	3.3	2.8
40K	12.3	11.8	11.3	10.8	10.3	9.8	9.3	8.8	8.3	7.8	7.3	6.8	6.3	5.8	5.3
45K	14.8	14.3	13.8	13.3	12.8	12.3	11.8	11.3	10.8	10.3	9.8	9.3	8.8	8.3	7.8
50K	17.4	16.9	16.4	15.9	15.4	14.9	14.4	13.9	13.4	12.9	12.4	11.9	11.4	10.9	10.4
55K	19.9	19.4	18.9	18.4	17.9	17.4	16.9	16.4	15.9	15.4	14.9	14.4	13.9	13.4	12.9
60K	22.5	22.0	21.5	21.0	20.5	20.0	19.5	19.0	18.5	18.0	17.5	17.0	16.5	16.0	15.5
65K	25.0	24.5	24.0	23.5	23.0	22.5	22.0	21.5	21.0	20.5	20.0	19.5	19.0	18.5	18.0
70K	27.5	27.0	26.5	26.0	25.5	25.0	24.5	24.0	23.5	23.0	22.5	22.0	21.5	21.0	20.5
75K	30.1	29.6	29.1	28.6	28.1	27.6	27.1	26.6	26.1	25.6	25.1	24.6	24.1	23.6	23.1
80K	32.6	32.1	31.6	31.1	30.6	30.1	29.6	29.1	28.6	28.1	27.6	27.1	26.6	26.1	25.6
85K	35.1	34.6	34.1	33.6	33.1	32.6	32.1	31.6	31.1	30.6	30.1	29.6	29.1	28.6	28.1
90K	37.7	37.2	36.7	36.2	35.7	35.2	34.7	34.2	33.7	33.2	32.7	32.2	31.7	31.2	30.7
95K	40.2	39.7	39.2	38.7	38.2	37.7	37.2	36.7	36.2	35.7	35.2	34.7	34.2	33.7	33.2
100K	42.8	42.3	41.8	41.3	40.8	40.3	39.8	39.3	38.8	38.3	37.8	37.3	36.8	36.3	35.8

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FY 92 Impact

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**Excel - USSMD**

Excel Product Unit  
Incremental Marketing Analysis

**FY92 Impact**

(3 months revs)

**Proposed Program**

Win Excel Mix (Oct '91 YTD)

41%

32%

21%

Units

78,800

Goal per month

58,800

Current run rate/month

20,000

Incremental per month

60,000

Incremental for FY '92

Excel USSMD will exceed plan by: 20%



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	USSMD FY92 Plan	Adjustments	Forecast	New Programs	Revised Forecast
Gross Revenue	\$113,184	\$22,637	\$135,821	\$8,236	\$144,057
Adjustments					
Inter BU Royalties	22,469	4,494	26,963	1,971	28,933
Sales Returns	(913)	(91)	(604)	(33)	(636)
Rabates	(6,850)	(1,380)	(8,208)	(437)	(8,645)
Total Adjustments	15,106	3,045	18,151	1,501	19,652
Net Revenues	128,290	25,682	153,972	9,737	163,709
Cost Of Goods Sold					
Product Costs	10,075	2,029	12,104	769	12,873
Non-product COGS	9,300	1,798	11,098	682	11,779
Operating Expenses	19,375	3,827	23,202	1,451	24,652
Marketing	17,179	1,000	18,179	13,200	31,379
PSS	7,496	1,490	8,986	565	9,550
Bad Debt	678	128	806	49	855
B&O	656	128	784	49	833
Allocations	26,009	2,746	28,755	13,862	42,618
Appa Support	8,561	0	8,561	0	8,561
USSMD	34,744	0	34,744	0	34,744
Conporch	1,735	0	1,735	0	1,735
Mix Mkt Dprt	413	0	413	0	413
Corporate Events	1,013	0	1,013	0	1,013
Burden Operating Income	46,466	0	46,466	0	46,466
	\$36,440	\$19,109	\$55,549	(\$3,576)	\$69,973
	6.7%	0	5.6%	0.0%	5.2%
	27.1%	0	22.6%	0.0%	21.2%
	1.4%	0	1.1%	0.0%	1.1%
	0.3%	0	0.3%	0.0%	0.3%
	0.8%	0	0.7%	0.0%	0.6%
	36.2%	0	30.2%	0.0%	28.4%
	28.4%	\$19,109	36.1%	-4.3%	30.5%

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**Excel - USSMD**

Excel Product Unit  
Incremental Marketing Analysis

BOI	\$500	\$1,000	\$1,500	\$2,000	\$2,500	\$3,000	\$3,500	\$4,000	\$4,500	\$5,000	\$5,500	\$6,000	\$6,500	\$7,000	\$7,500
(35.6)	3.5	2.8	2.3	1.8	1.3	0.8	0.3	(0.2)	(0.7)	(1.2)	(1.7)	(2.2)	(2.7)	(3.2)	(3.7)
10K	5.2	4.7	4.2	3.7	3.2	2.7	2.2	1.7	1.2	0.7	0.2	(0.3)	(0.8)	(1.3)	(1.8)
20K	7.1	6.6	6.1	5.6	5.1	4.6	4.1	3.6	3.1	2.6	2.1	1.6	1.1	0.6	0.1
25K	9.0	8.5	8.0	7.5	7.0	6.5	6.0	5.5	5.0	4.5	4.0	3.5	3.0	2.5	2.0
30K	10.9	10.4	9.9	9.4	8.9	8.4	7.9	7.4	6.9	6.4	5.9	5.4	4.9	4.4	3.9
35K	12.8	12.3	11.8	11.3	10.8	10.3	9.8	9.3	8.8	8.3	7.8	7.3	6.8	6.3	5.8
40K	14.7	14.2	13.7	13.2	12.7	12.2	11.7	11.2	10.7	10.2	9.7	9.2	8.7	8.2	7.7
45K	16.7	16.2	15.7	15.2	14.7	14.2	13.7	13.2	12.7	12.2	11.7	11.2	10.7	10.2	9.7
50K	18.6	18.1	17.6	17.1	16.6	16.1	15.6	15.1	14.6	14.1	13.6	13.1	12.6	12.1	11.6
55K	20.5	20.0	19.5	19.0	18.5	18.0	17.5	17.0	16.5	16.0	15.5	15.0	14.5	14.0	13.5
60K	22.4	21.9	21.4	20.9	20.4	19.9	19.4	18.9	18.4	17.9	17.4	16.9	16.4	15.9	15.4
65K	24.3	23.8	23.3	22.8	22.3	21.8	21.3	20.8	20.3	19.8	19.3	18.8	18.3	17.8	17.3
70K	26.2	25.7	25.2	24.7	24.2	23.7	23.2	22.7	22.2	21.7	21.2	20.7	20.2	19.7	19.2
75K	28.1	27.6	27.1	26.6	26.1	25.6	25.1	24.6	24.1	23.6	23.1	22.6	22.1	21.6	21.1
80K	30.0	29.5	29.0	28.5	28.0	27.5	27.0	26.5	26.0	25.5	25.0	24.5	24.0	23.5	23.0
85K	31.9	31.4	30.9	30.4	29.9	29.4	28.9	28.4	27.9	27.4	26.9	26.4	25.9	25.4	24.9
90K	33.8	33.3	32.8	32.3	31.8	31.3	30.8	30.3	29.8	29.3	28.8	28.3	27.8	27.3	26.8
95K	35.7	35.2	34.7	34.2	33.7	33.2	32.7	32.2	31.7	31.2	30.7	30.2	29.7	29.2	28.7
100K	37.6	37.1	36.6	36.1	35.6	35.1	34.6	34.1	33.6	33.1	32.6	32.1	31.6	31.1	30.6

U N I T S

**FY92 BOI Impact**

(3 months revs)

BOI	\$8,000	\$8,500	\$9,000	\$9,500	\$10,000	\$10,500	\$11,000	\$11,500	\$12,000	\$12,500	\$13,000	\$13,500	\$14,000	\$14,500	\$15,000
(35.6)	(4.2)	(4.7)	(5.2)	(5.7)	(6.2)	(6.7)	(7.2)	(7.7)	(8.2)	(8.7)	(9.2)	(9.7)	(10.2)	(10.7)	(11.2)
10K	(2.3)	(2.8)	(3.3)	(3.8)	(4.3)	(4.8)	(5.3)	(5.8)	(6.3)	(6.8)	(7.3)	(7.8)	(8.3)	(8.8)	(9.3)
20K	(0.4)	(0.9)	(1.4)	(1.9)	(2.4)	(2.9)	(3.4)	(3.9)	(4.4)	(4.9)	(5.4)	(5.9)	(6.4)	(6.9)	(7.4)
25K	1.5	1.0	0.5	0.0	(0.5)	(1.0)	(1.5)	(2.0)	(2.5)	(3.0)	(3.5)	(4.0)	(4.5)	(5.0)	(5.5)
30K	3.4	2.9	2.4	1.9	1.4	0.9	0.4	(0.1)	(0.6)	(1.1)	(1.6)	(2.1)	(2.6)	(3.1)	(3.6)
35K	5.3	4.8	4.3	3.8	3.3	2.8	2.3	1.8	1.3	0.8	0.3	(0.2)	(0.7)	(1.2)	(1.7)
40K	7.2	6.7	6.2	5.7	5.2	4.7	4.2	3.7	3.2	2.7	2.2	1.7	1.2	0.7	0.2
45K	9.2	8.7	8.2	7.7	7.2	6.7	6.2	5.7	5.2	4.7	4.2	3.7	3.2	2.7	2.2
50K	11.1	10.6	10.1	9.6	9.1	8.6	8.1	7.6	7.1	6.6	6.1	5.6	5.1	4.6	4.1
55K	13.0	12.5	12.0	11.5	11.0	10.5	10.0	9.5	9.0	8.5	8.0	7.5	7.0	6.5	6.0
60K	14.9	14.4	13.9	13.4	12.9	12.4	11.9	11.4	10.9	10.4	9.9	9.4	8.9	8.4	7.9
65K	16.8	16.3	15.8	15.3	14.8	14.3	13.8	13.3	12.8	12.3	11.8	11.3	10.8	10.3	9.8
70K	18.7	18.2	17.7	17.2	16.7	16.2	15.7	15.2	14.7	14.2	13.7	13.2	12.7	12.2	11.7
75K	20.6	20.1	19.6	19.1	18.6	18.1	17.6	17.1	16.6	16.1	15.6	15.1	14.6	14.1	13.6
80K	22.5	22.0	21.5	21.0	20.5	20.0	19.5	19.0	18.5	18.0	17.5	17.0	16.5	16.0	15.5
85K	24.4	23.9	23.4	22.9	22.4	21.9	21.4	20.9	20.4	19.9	19.4	18.9	18.4	17.9	17.4
90K	26.3	25.8	25.3	24.8	24.3	23.8	23.3	22.8	22.3	21.8	21.3	20.8	20.3	19.8	19.3
95K	28.2	27.7	27.2	26.7	26.2	25.7	25.2	24.7	24.2	23.7	23.2	22.7	22.2	21.7	21.2
100K	30.1	29.6	29.1	28.6	28.1	27.6	27.1	26.6	26.1	25.6	25.1	24.6	24.1	23.6	23.1

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**Supporting Schedules**

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Consolidated Commodity Analysis by Channel  
 Fiscal Period: 07/30/72  
 Budget

Category	US DOLLARS			EURO CURRENCY			Total	Net
	US DOLLARS	EURO CURRENCY	Total	EURO CURRENCY	Total	Total		
<b>Revenues</b>								
Incl. Europe Fin Cds	111,073	57,212	168,285			168,285		168,285
Incl. Europe Fin Cds	0	0	0	0	0	0		0
US DOLLARS	2,353	0	2,353	0	0	2,353		2,353
Incl. Europe Fin Cds	0	0	0	0	0	0		0
Incl. Europe Fin Cds	0	0	0	0	0	0		0
Total	111,073	57,212	168,285	0	0	168,285		168,285
Gross Revenues								
Allocate Non-spec Revenue	149	0	149	0	0	149		149
Gross Revenue Adjustments	0	0	0	0	0	0		0
Intercompany Sales	0	0	0	0	0	0		0
Inter Bus Unit Royalties	2,511	0	2,511	0	0	2,511		2,511
Price Protection	(6,935)	(1,911)	(8,846)	0	0	(8,846)		(8,846)
Webbas	227,220	121,458	348,678	0	0	348,678		348,678
Net Revenues	100,000	100,000	200,000	0	0	200,000		200,000
<b>Cost of Revenues</b>								
Total Europe Fin Cds	16,073	6,456	22,529	0	0	22,529		22,529
Total Europe Fin Cds	0	0	0	0	0	0		0
US DOLLARS	33	0	33	0	0	33		33
Total	16,073	6,456	22,529	0	0	22,529		22,529
Product Cost of Revenue								
Allocate Non-spec Prod Cost	1,336	42	1,378	0	0	1,378		1,378
Inventory Carrying Costs	0	0	0	0	0	0		0
Inventory Impairance	0	0	0	0	0	0		0
Freight, Shipping & Other	0	0	0	0	0	0		0
Royalties	72	150	222	0	0	222		222
Allocate W/F & B/F	3,253	1,911	5,164	0	0	5,164		5,164
Total Cost of Revenue	19,375	12,156	31,531	0	0	31,531		31,531
Gross Profit	100,000	100,000	200,000	0	0	200,000		200,000
Total	100,000	100,000	200,000	0	0	200,000		200,000

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Consolidated Commodity Analysis by Channel  
YEAR PERIOD 05/30/72  
(in thousands)

Exec. Federal Mail  
Budget

	usamp	Intl Euro TO	Intl ROF TO	US CRT	Intl CURS CRT	Intl ROF CRT	Other	Intl DIS/INT	Diat	Mfg	Intl RLD	Apps	TOTAL
<b>Operating Expenses</b>													
Payroll & payroll tax	0	0	0	0	0	0	0	0	0	0	0	0	0
Employee benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
Travel & Entertainment	0	0	0	0	0	0	0	0	0	0	0	0	0
Professional Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
Administrative Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
Supplies & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
Postage & Freight	0	1,521	139	0	0	0	0	0	0	0	0	0	1,660
Marketing Account	37,177	11,896	4,374	0	0	0	0	0	0	0	0	0	53,447
Product Development	7,496	5,321	3,276	0	0	0	0	0	0	0	0	0	16,093
Product Support Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Bad Debt Expense	56	1,016	412	32	0	0	0	0	0	0	0	0	1,506
Legal & Tax	0	0	0	0	0	0	0	0	0	0	0	0	0
General Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
Rdg, Grounds Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	42,905	139,824	44,393	1,775	89	0	0	0	0	0	0	0	187,086
<b>Contribution Before Alloc.</b>	64.6	37.1	69.5	75.4	93.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	56.7
<b>Allocated Expenses</b>													
Intl ROF TO	0	0	15,476	0	0	0	0	0	0	0	0	0	15,476
Intl Europe TO	0	39,162	0	0	0	0	0	0	0	0	0	0	39,162
Intl Europe CRT	0	0	0	200	0	0	0	0	0	0	0	0	200
Support	1,725	0	0	0	0	0	0	0	0	0	0	0	1,725
General Distribution	1,013	0	0	0	0	0	0	0	0	0	0	0	1,013
Finance and Administration	1,000	0	0	0	0	0	0	0	0	0	0	0	1,000
Legal & Corp Affairs	0	0	0	0	0	0	0	0	0	0	0	0	0
Intl RLD	0	19,232	5,857	0	0	0	0	0	0	0	0	0	25,089
Systems	0	7,418	2,327	0	0	0	0	0	0	0	0	0	9,745
Applications	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Allocated Expenses</b>	41,966	51,889	23,689	408	41	0	0	0	0	0	0	0	117,993
<b>Burdened Operating Income</b>	21,939	87,935	20,703	1,367	48	0	0	0	0	0	0	0	109,382
<b>Total</b>	64.6	37.1	69.5	75.4	93.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	56.7

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Consolidated Commodity Analysis by Channel  
Year Ended 10/31/91  
(In Thousands)

Excel Product Unit

	US\$D	Intl Euro F3	Intl ROW F3	US OEN	Intl Euro OEN	Intl ROW OEN	Other	Intl Dist/Mfg	Mfg	Intl R&D	Apps	Total
<b>Revenues</b>												
US\$D	50,500											50,500
Intl ROW Fin Ods		0	16,849									16,849
Intl Europe Fin Ods		62,677		942								62,677
US OEN						118						118
Intl Europe OEN												
Intl Europe OEN												
<b>Gross Revenues</b>	50,500	62,677	16,849	942		118						130,617
<b>Revenue Adjustments</b>												
Allocate Non-spc Revenue	(2)	63	(35)									29
Gross Revenue Adjustments	(1,195)											(1,195)
Intercompany Sales	11,240											11,240
Reserve Reserve	(2,923)		2,798									(1,125)
Price Pro Int'l Royalties	(418)		(403)									(821)
Rabats	57,816	53,179	19,032	946		118						140,802
<b>Net Revenues</b>	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
<b>Cost of Revenues</b>												
US\$D	4,451											4,451
Intl ROW Fin Ods		0	2,307									2,307
Intl Europe Fin Ods		5,416		87								5,503
US OEN												
<b>Product Cost of Revenues</b>	4,451	5,416	2,307	87								12,260
<b>Allocate Non-spc Prod Cost</b>												
Manufacturing Costs	16	11	12									39
Inventory Variances	36											36
Freight, Shipping & Other	0											0
Royalties	363	257	147									767
Other Ods Int'l Royalties	1,917	1,433	1,314	(1)								4,653
Allocate Mfg & Dist	1,442	7,202	4,229	119								13,092
<b>Total Cost of Revenues</b>	7,662	14,802	7,897	118								30,489
<b>Gross Profit</b>	49,724	55,977	14,802	828		118						121,149
<b>Gross Profit %</b>	86.3 %	88.6 %	77.8 %	87.4 %	100.0 %	100.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	86.2 %

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Consolidated Commodity Analysis by Channel  
Year Ended 10/31/81  
(In Thousands)

Excel Product Unit

	USSAO	INTL EURO FG	INTL ROW FG	US CEN	INTL EURO CEN	INTL ROW CEN	Other	INTL DISP/FG	Dist.	Mfg	INTL R&D	Apps	Total
Operating Expenses:													
Payroll & Payroll Tax	5,717	382	1,447	38	1	4	0	0	0	0	0	2,497	2,497
Employee Fringe	1,566	3,104	1,822	0	0	0	0	0	0	0	0	188	188
Travel & Entertainment	2,996	1,004	757	12	0	0	0	0	0	0	0	118	118
Professional Fees	0	0	0	0	0	0	0	0	0	0	0	138	138
Administrative Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Maintenance & Repairs	0	0	0	0	0	0	0	0	0	0	0	0	0
Utilities & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
Leasehold Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
Marketing Accrual	0	0	0	0	0	0	0	0	0	0	0	0	0
Product Development	0	0	0	0	0	0	0	0	0	0	0	0	0
Product Support Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Product Support Team	0	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
R&D Debt Expense	309	482	102	11	0	0	0	0	0	0	0	0	200
Stocks, Lic. Inv & Tax	314	0	0	0	0	0	0	0	0	0	0	0	314
General Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
Bldg. Grounds Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>10,774</b>	<b>6,279</b>	<b>2,504</b>	<b>38</b>	<b>1</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>568</b>	<b>4,640</b>	<b>21,767</b>
Contributions Before Alloc.	39,990	49,698	12,298	788	(10)	113	0	0	0	0	(568)	(4,640)	96,682
<b>Allocated Expenses</b>	<b>67.7%</b>	<b>78.7%</b>	<b>64.6%</b>	<b>83.4%</b>	<b>-0.7%</b>	<b>96.3%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>68.6%</b>
Sales:													
USSAO	11,229	0	4,827	0	0	0	0	0	0	0	0	0	11,229
INTL ROW FG	0	10,319	0	0	0	0	0	0	0	0	0	0	10,319
INTL EURO FG	0	0	0	68	3	0	0	0	0	0	0	0	71
INTL EURO CEN	0	0	0	0	0	0	0	0	0	0	0	0	0
Support:													
Corporate	508	0	0	0	0	0	0	0	0	0	0	0	508
INTL Dist. Distribution	106	0	0	0	0	0	0	0	0	0	0	0	106
PA/Trade Shows	353	0	0	0	0	0	0	0	0	0	0	0	353
Finance and Administration	0	0	0	0	0	0	0	0	0	0	0	0	0
Legal Corp Affairs	0	0	0	0	0	0	0	0	0	0	0	0	0
Development	0	0	0	0	0	0	0	0	0	0	0	0	0
INTL R&D	0	2,988	1,868	0	0	0	0	0	0	0	(568)	0	3,792
Systems	0	0	0	0	0	0	0	0	0	0	0	0	0
Applications	2,770	2,460	780	67	12	3	0	0	0	0	0	(5,324)	770
<b>Total Allocated Expenses</b>	<b>14,946</b>	<b>15,179</b>	<b>7,503</b>	<b>138</b>	<b>14</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(568)</b>	<b>(4,640)</b>	<b>32,575</b>
Burdened Operating Income	24,044	34,520	4,795	652	(14)	110	0	0	0	0	0	0	64,108
	<b>41.7%</b>	<b>54.6%</b>	<b>25.2%</b>	<b>69.0%</b>	<b>-1310.1%</b>	<b>88.5%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>46.5%</b>

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Consolidated Commodity Analysis by Channel

Base Product Unit

ORIGINES

ORIGINES	US ORN	INTL EUR ORN	INTL EUR ORN	Other	INTL DIS/INT	DIS/INT	INTL DIS	INTL DIS	INTL DIS	Total
Operating Expenses	0	0	0	0	0	0	0	0	0	0
Payroll	0	0	0	0	0	0	0	0	0	0
Employee Recruiting	0	0	0	0	0	0	0	0	0	0
Travel & Entertainment	0	0	0	0	0	0	0	0	0	0
Advertising Services	0	0	0	0	0	0	0	0	0	0
Printing	0	0	0	0	0	0	0	0	0	0
Maintenance & Repairs	0	0	0	0	0	0	0	0	0	0
Supplies & Equipment	0	0	0	0	0	0	0	0	0	0
Telephone	0	0	0	0	0	0	0	0	0	0
Marketing Program	0	0	0	0	0	0	0	0	0	0
Marketing Approval	0	0	0	0	0	0	0	0	0	0
Product Development	0	0	0	0	0	0	0	0	0	0
Patent Applications	0	0	0	0	0	0	0	0	0	0
Salaries & Wages	0	0	0	0	0	0	0	0	0	0
Depreciation & Amort	0	0	0	0	0	0	0	0	0	0
Bad Debt Expense	0	0	0	0	0	0	0	0	0	0
Startup Exp. (Inc. / Exp)	0	0	0	0	0	0	0	0	0	0
Plant Grounds Distribution	0	0	0	0	0	0	0	0	0	0
Total Expenses	10,235	6,008	2,477	0	0	0	0	0	0	18,720
Contribution Before Alloc	34,427	38,083	11,951	0	0	0	0	0	0	84,461
59.2.3	74.2.3	87.0.1	71.3.3	0.0.3	0.0.3	0.0.3	0.0.3	0.0.3	0.0.3	62.1.3
Allocated Expenses										
US ORN	11,778	0	0	0	0	0	0	0	0	11,778
INTL EUR ORN	0	0	0	0	0	0	0	0	0	0
INTL Europe ORN	0	11,418	6,208	0	0	0	0	0	0	17,626
INTL Europe ORN	0	0	0	0	0	0	0	0	0	0
Support	0	0	0	0	0	0	0	0	0	0
Corporate	376	0	0	0	0	0	0	0	0	376
Finance and Administration	133	0	0	0	0	0	0	0	0	133
Legal & Corp Affairs	0	0	0	0	0	0	0	0	0	0
INTL DIS	0	0	0	0	0	0	0	0	0	0
Systems	0	3,093	2,066	0	0	0	0	0	0	5,159
Applications	2,401	3,380	755	0	0	0	0	0	0	6,536
Total Allocated Expense	15,481	17,083	7,227	0	0	0	0	0	0	39,791
Burdaned Operating Income	8,807	18,958	4,724	0	0	0	0	0	0	32,222
21.3.3	39.2.3	23.2.3	65.4.3	0.0.3	0.0.3	0.0.3	0.0.3	0.0.3	0.0.3	30.0.3

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