1. Initialize variables:
   * **$max\_sales\_this\_year** to 0 (maximum sales this year)
   * **$max\_sales\_all\_time** to 0 (maximum sales of all time)
   * **$min\_sales\_this\_year** to **PHP\_INT\_MAX** (minimum sales this year)
   * **$min\_sales\_all\_time** to **PHP\_INT\_MAX** (minimum sales of all time)
   * **$total\_sales** to 0 (total sales)
2. Iterate over the **$sales\_data\_all\_time** array using a **foreach** loop, with each iteration represented by the variable **$data**:
   * Increment **$total\_sales** by adding the current **$data['total\_sales']** to it.
   * Initialize **$total\_sales\_this\_year** to 0 (total sales for the current year).
   * Initialize **$total\_sales\_all\_time** to **$data['total\_sales']** (total sales of all time for the current client).
   * Iterate over the **$sales\_data\_this\_year** array using a nested **foreach** loop, with each iteration represented by the variable **$d**:
     + Check if the current client (**$data['client']**) matches the client in **$d['client']**.
     + If they match, assign **$d['total\_sales']** to **$total\_sales\_this\_year** and break out of the loop.
   * Compare and update the following variables if necessary:
     + **$max\_sales\_this\_year** and **$max\_sales\_this\_year\_client** if **$total\_sales\_this\_year** is greater than **$max\_sales\_this\_year**.
     + **$max\_sales\_all\_time** and **$max\_sales\_all\_time\_client** if **$total\_sales\_all\_time** is greater than **$max\_sales\_all\_time**.
     + **$min\_sales\_this\_year** and **$min\_sales\_this\_year\_client** if **$total\_sales\_this\_year** is less than **$min\_sales\_this\_year**.
     + **$min\_sales\_all\_time** and **$min\_sales\_all\_time\_client** if **$total\_sales\_all\_time** is less than **$min\_sales\_all\_time**.
3. Initialize variables for finding the person closest to the median sales:
   * **$middle\_sales\_person** to an empty string.
   * **$middle\_sales\_diff** to **PHP\_INT\_MAX** (difference from the median sales).
   * Iterate over the **$sales\_data\_all\_time** array using a new **foreach** loop, with each iteration represented by the variable **$data**:
     + Initialize **$total\_sales\_this\_year** and **$total\_sales\_all\_time** as done in step 2.
     + Calculate the absolute difference between **$total\_sales\_all\_time** and half of **$total\_sales** and assign it to **$diff**.
     + Update **$middle\_sales\_diff**, **$middle\_sales\_person**, and **$middle\_sales\_total** if **$diff** is less than **$middle\_sales\_diff**.
4. Output the following statements within **<p>** elements:
   * The client with the highest sales this year: **$max\_sales\_this\_year\_client** with total sales of **$max\_sales\_this\_year**.
   * The client with the highest sales of all time: **$max\_sales\_all\_time\_client** with total sales of **$max\_sales\_all\_time**.
   * The client with the lowest sales this year: **$min\_sales\_this\_year\_client** with total sales of **$min\_sales\_this\_year**.
   * The client with the lowest sales of all time: **$min\_sales\_all\_time\_client** with total sales of **$min\_sales\_all\_time**.
   * The amount **$min\_sales\_this\_year\_client** needs to increase sales by to catch up to **$max\_sales\_this\_year\_client** this year.
   * The amount **$min\_sales\_all\_time\_client** needs to increase sales by to catch up to **$max\_sales\_all\_time\_client** in total sales.
   * The person closest to the median sales: **$middle\_sales\_person** with total sales of **$middle\_sales\_total**.
5. Output a **<p>** element with the text "Sales Summary:".
6. Output an unordered list (**<ul>**) and iterate over the **$sales\_data\_all\_time** array using a **foreach** loop:
   * Output each client's name (**$data['client']**) and their corresponding total sales (**$data['total\_sales']**) within a list item (**<li>**).