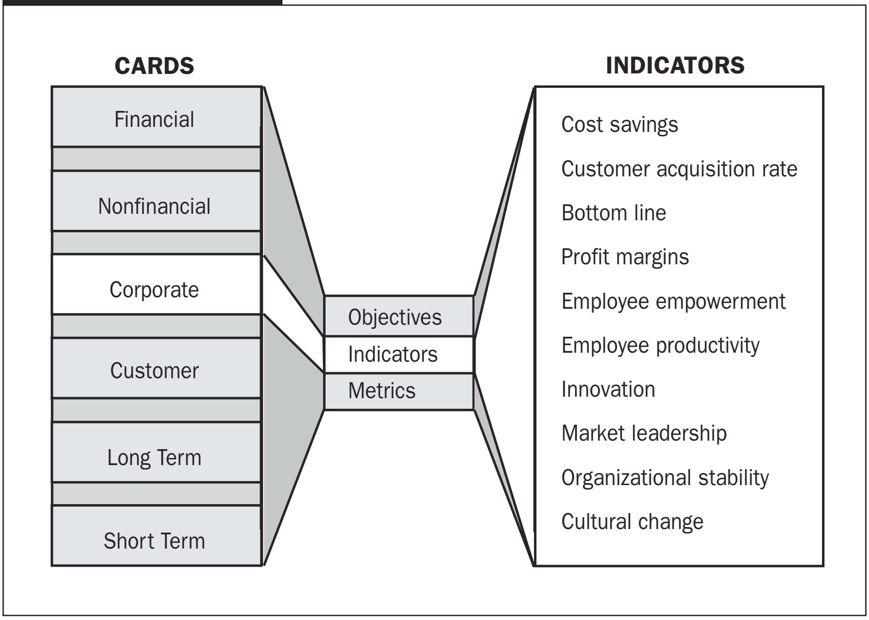
EXHIBIT 7.2



savings and profit margins, as well as qualitative, subjective measures, such as innovation, market leadership, and cultural change. Similarly, for each of these indicators, the CKO assigns metrics and corporate objectives. For example, the metric he selects for cost savings is dollars saved per quarter, and he uses employee turnover rate to quantify the metric of organizational stability. The objectives associated with each item in the scorecard are time-limited and quantified as much as possible. In CGF, the CKO's objectives for cost savings is $100,000 per year, and the objective for turnover rate is to decrease the current rate by 10 percent.

The advantage of the balanced scorecard approach is that, like formulating an RFP, a scorecard serves to crystallize management's expectations of vendors, of the CKO, and of the corporate vision. After senior management spends several weeks adjusting the indicators, metrics, and objectives so that they agree with the project trajectory they opt to