

Exhibit #1: Clients Financial Estimates 2006 - 2012

Salty Sole Financial Estimates

(\$ in millions)

	2006A	2007A	2008A	2009E	2010E	2011E	2012E
Sales	50.00	65.00	60.00	61.00	62.00	65.00	70.00
Less: Discounts/Allowances	(0.50)	(0.65)	(0.60)	(0.61)	(0.62)	(0.65)	(0.70)
Net Sales	\$49.50	\$64.35	\$59.40	\$60.39	\$61.38	\$64.35	\$69.30
% Increase / Decrease	20.0%	30.0%	(7.7%)	1.7%	1.6%	4.8%	7.7%
Cost of Goods Sold	24.75	32.18	29.70	30.20	30.69	32.18	34.65
Fixed Costs	15.00	15.00	15.00	15.00	15.00	15.00	15.00
Total Costs	39.75	47.18	44.70	45.20	45.69	47.18	49.65
EBITDA	\$9.75	\$17.18	\$14.70	\$15.20	\$15.69	\$17.18	\$19.65
Sale Multiple	6.50x	6.50x	6.50x	6.50x	6.50x	6.50x	6.50x
Purchase/Sale Price		\$111.64	\$95.55	\$98.77	\$101.99	\$111.64	\$127.73
Return on Investment							2.7%

Note: Acquisition occurred on December 31, 2006.

Exhibit #2: Market Size and Share

U.S. Casual Footwear Market Size and Share

