KEL304

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Clothes 'R' Us Point-of-Sale Initiative:
Managing IT Programs

Overview

Marcus Nord, a program manager for Clothes 'R' Us, had an urgent update for the program management team and Nancy Orlin, the company's chief information officer (CIO). Nord had just learned that four of the six product managers had unexpectedly quit. For Orlin, this was yet another obstacle that was making this program one of the hardest she had managed in her career.

In Orlin's twenty-year tenure at the company, she had managed many technology projects that were vital to the company's strategy. Despite the extensive use of information technology (IT) at Clothes 'R' Us, Orlin could not recall anything that compared to the scope of the enterprise technology initiative currently being put into place. For the past several months, several of her project teams had been working at a breakneck pace to deliver a state-of-the-art point-of-sale (POS) system for the retail stores. The POS system was a key piece in the overall revenue growth strategy for the company, and was intended to combat the Clothes 'R' Us declines in both year-to-year same-store sales and sales growth relative to its competitors.

Orlin heard the distressing news about the product managers leaving the company just a few days before a review meeting with the executive oversight committee. In preparation for the meeting, Orlin called a meeting of her leadership team for a review of the overall program. The program had a few obstacles, so the intent was to synthesize these issues and come up with a realistic program plan for her presentation on Friday.

Orlin certainly understood the value of the POS system to the stores and the company. To delay the initial deployment by a month would mean delaying the general deployment to all the stores. At the meeting with her project managers, she wanted to discuss the project delays thus far, the cumulative impact to date, the effect of the latest delay, and any new issues on the horizon. She knew that the executive team was going to want some hard answers.

Clothes 'R' Us

Clothes 'R' Us was a leading apparel retailer in the United States. With more than four hundred stores nationally, Clothes 'R' Us operated in forty-two states. The company began operating in Portland, Oregon, twenty-six years ago and had built a reputation for hip, but affordable, clothing for men, women, and children. Because Clothes 'R' Us was a specialty store

and thus carried its own brand, its direct competitors included other apparel giants such as Gap, Inc., and Eddie Bauer.

Between 1990 and 1997 Clothes 'R' Us experienced tremendous growth and financial success. In that period, it expanded its store operations from two hundred to three hundred stores and the total number of employees almost doubled. In fiscal year 1997, revenue was up 23 percent to almost $6.51 billion, while net earnings rose 18 percent to nearly $534 million. Although other apparel retailers also experienced strong growth backed by strong consumer spending, Clothes 'R' Us had annualized earnings per share higher than any of its competitors during this period.

Revenue growth began to slow in 1998 and fell to single digits in 2000. Clothes 'R' Us expanded to more than four hundred stores and in the process doubled its balance-sheet debt. By the end of fiscal year 2000, Wall Street analysts saw a company that had over-expanded and had some of the worst gross margins in the industry. Moreover, discount retailers such as Walmart had improved their product lines and served as strong competitors in the low-priced segment.

In 2001 Clothes 'R' Us sought to reduce costs to regain its competitive advantage. It continued to open new stores, but closed more than forty of its least profitable stores. Total headcount was reduced by 20 percent and the number of employees per store was reduced by almost one-third. The massive changes coupled with dismal sales led the company into its first fiscal year loss in more than fifteen years. In 2001 the company reported revenues of $9.23 billion with a net loss of $123.62 million not including restructuring charges (see **Exhibit 1**).

Business Case

The stores were running back-store management functions on standard PCs with office productivity software. The stores used desktop fax and dial-up modems for remote corporate dial-up and applications for handling nightly sales closing figures.

At the store front, each store had five old-fashioned POS systems for cash draw and item database pricing. These systems' data interfaced on the store's local area network (LAN) to the back-store PC for POS shift closeout. This was done through a simple store management application, which accepted shift sales closeout and cash (cash and check) closeout. Each POS station also had a nonintegrated credit authorization device with its own phone line. This allowed processing of credit authorizations through the corporate headquarters (HQ) credit and debit switch linking the HQ to a third-party financial processor and the HQ merchant bank.

The store manager at each store spent almost all day in the store office reconciling POS closeout and opening during shift changes, dealing with cash management, inventory tracking, staffing scheduling, inventory ordering, and the sending and receiving of paper faxes.

Orlin and the executive oversight committee decided to seize the opportunity to improve the application of IT at the store level with the goal of significantly improving store performance.

Specifically, Clothes 'R' Us wished to fulfill the following performance goals:

- Free up the store manager to work the store instead of the store office
- Automate cash management to include credit/debit at the store level

- Provide always-on-network connectivity, allowing real-time push/pull polling of store sales and inventory data, ordering, employee time reporting, and payroll processing
- Allow cross-store inventory checking and reduce credit authorization processing time at the POS from 30–45 seconds to less than 5 seconds

System Design

In order to deliver these capabilities to the store, Orlin and the architecture team decided on a custom development of a new store management application, which would adopt the latest in Internet development tools. It would allow the delivery of a modern browser-based user interface at the POS, easy integration with a new in-store server, and XML data transfers to and from stores and HQ legacy applications.

A newly integrated POS and credit application had to interface with the store servers in order to run the store management application and the POS master in each store (see **Exhibit 2**). In addition, credit authorizations were to be routed through the store server directly to HQ via a private network connecting each store to HQ and each other (see **Exhibit 3**).

Sales, cash and credit management, and inventory position had to be updated in the store management application in real time from the POS stations over the store LAN. This would allow the store manager, as well as regional operations managers, access to their stores' performance anytime. Another piece of the design included the corporate implementation of a customer relations management (CRM) system. This system would accept rolled-up sales transaction data and later real-time access from any store's POS to customers' buying history and preferences.

Orlin contended that as long as the company was going to implement an always-on private network, it should also deploy e-mail and voice-over-IP (VoIP) phones to every store. Leveraging this technology would reduce fax, paper mail, and voice phone costs at each store.

After an extensive review of existing applications, Orlin concluded that any off-the-shelf products would have to be highly customized; the total cost of ownership would be higher than a custom-built application. Orlin therefore decided to custom-develop the applications since the "leading-edge thinking" she envisioned was currently not available on the open market.

The overall new system would have provisions for:

- POS and credit systems
- Store management suite (including sales, cash, credit rollups to corporate legacy systems)
- CRM data interfaces to the new corporate CRM application
- Inventory data interfaces to corporate inventory legacy systems
- Extension of corporate e-mail to the stores
- Implementation of VoIP at stores and HQ

Corporate planning had commissioned a workflow study that showed that with the new system's capabilities, combined with automated electronic messaging and e-mail, store managers would reduce time spent on back-store management from 6 hours to 1.5–2 hours per day. This

time could be applied to store sales management, customer service, and mentoring of sales associates.

A return on investment (ROI) analysis had determined that this project would return $15 million per year after development and full-scale deployment to more than four hundred stores. This return came from an average of $37,000 per store per year through decreased operating costs and long-distance phone costs, and increased operating efficiencies and store sales due to improved customer interaction and service. For example, reduction of one store sales associate alone would deliver $20,000 per year in salary and benefits, and the new back-store management application would deliver $11,000 in cost efficiencies per year per store.

The ROI analysis was conservative, and did not include potential revenue generation from the ultimate implementation of the CRM initiative to influence customer purchasing at the point of sale.

Program Description

Orlin and her IT department would lead the development. The executive management team (EMT) planned for a rapid development and delivery of the initial deployment in twelve months or less.

The program consisted of eight distinguishable pieces, each of them a project in its own right: POS (credit), store management, network services, CRM, inventory, infrastructure, technology management and operations, and training (see **Exhibit 4**).

Orlin, the EMT, and the product management team would largely make up the groups that would oversee the delivery of the program. The product managers were highly knowledgeable business managers at Clothes 'R' Us who served as the liaisons between the business and the system implementation teams. The architecture team also consisted of members of Orlin's staff. Orlin wished to retain the key intellectual capital, which required the program to have key roles filled by Clothes 'R' Us employees.

However, because Clothes 'R' Us did not have significant IT resources or capabilities in-house, Orlin had to outsource to a large consulting firm the following roles and tasks:

- Project management office (PMO)
- Applications development
- Infrastructure engineering
- Quality and assurance (QA)
- Test
- Technology management and operations during the project life cycle
- Training
- Initial deployment to eighty stores (each store would have one store server and five POS and credit systems)

Corporate HQ executive management had mandated that the system be completed within twelve months and be ready for initial deployment immediately after the 2002 Christmas sales season (see **Exhibit 5**).

The overall program had numerous dependencies that needed to be closely monitored if it was to be completed by the deadline. To maintain strict control of the entire program, major stage gate reviews were scheduled at the end of planning, product definition and architecture, requirements, code, test, and the initial deployment phases of the project life cycle.

Program Chronology

Orlin began by assembling the EMT, and together they developed a baseline plan in late 2001 (see **Exhibit 6A** in the accompanying Excel spreadsheet). The plan was broken into the following phases: plan, product definition and architecture, requirements, design, code, test, and initial deployments.

Plan

The EMT, the product manager, the business analysts, the project management office (PMO), and the project managers began the detailed planning in January 2002.

Given the complex nature of such a large program, it was absolutely imperative for them to maintain a tight focus on the activities and how they related to each other. To that end, the PMO began laying out an elaborate process for monitoring and reporting the progress of all the projects. Every week each project manager would need to report to the PMO the status of his or her respective projects. The PMO would then assemble the data and report it in a spreadsheet that showed all the important metrics and ratios (see **Exhibit 6B** in the accompanying Excel spreadsheet for the baseline sample of this spreadsheet).

The plan phase finished without much fanfare. Orlin observed a strong sense of enthusiasm across the team. People generally saw the entire program as difficult yet possible within the planned timeframe.

Product Definition and Architecture

During this phase, the details of the overall system objectives were thoroughly defined. Largely due to the EMT's leadership and the product managers' depth of experience with the business, this phase was very successful. The outputs from this phase included the business, information, technical, and operational requirements. The architecture team was working at a good clip on the data and software architecture designs. Orlin was pleased to see that the project was off to a very good start.

Requirements

The purpose of the requirements phase was to clearly define the objectives of the software for the system. Project deliverables included software requirements, functional and conceptual designs, user interface designs, and system interface requirements.

In order to successfully complete these deliverables, each project was carefully scrutinized by various functional groups. In fact, the operations steering committee, a governing body that Orlin reported to (see Exhibit 4), had the final "sign-off" on many of the deliverables.

Getting the sign-off from the operations steering committee presented the program's first obstacle. Given the importance of the new POS system, the committee was especially demanding when it came to the design of the POS graphic user interface (GUI).

The product managers had planned to meet with the committee towards the end of June. The EMT was a bit worried about the late timing since it gave no slack in the schedule for additional changes. Despite the EMT's efforts to push the product managers to get this completed earlier, the product managers did not present the GUI to the committee for approval until the last week of June.

This delay was due to indecision on how clerks and store managers would interact with the system in the store. The product managers had been working to develop an interface that would minimize keystrokes and touch-screen clicks for all primary transactions.

Orlin made her best effort to persuade the operations steering committee not to further delay the sign-off. However, it was not for another four weeks, after numerous changes, that the operations steering committee finally was satisfied with the POS GUI. Because of the tight integration between the POS GUI and the credit application, the requirements for the latter were also delayed in sign-off. All other project sign-offs were completed on time.

In the month leading to the GUI sign-off, Orlin remembered seeing two of the product managers wearing suits going in and out of the office. "Odd," she thought at the time, "our dress code is business casual."

Design

With the exception of the field deployment team, the staffing for the rest of the program was in place by the beginning of the design phase. Orlin was pleased to know that the consulting firm was able to meet the aggressive staffing demands, even though a few of the technical consultants had shown some deficiencies in dealing with the newer technologies. Moreover, the PMO had earned Orlin's respect with the way it was managing all the project activities that were currently running (see Exhibit 5). The design phase was well under way going into August, given the delay in getting the final requirements sign-off. Despite the consultants' good performance, Orlin's management team was now being put to the test in handling a crisis, except the crisis had to do with her own employees.

In a hallway conversation with Orlin, Marcus Nord, the program manager from the consulting firm, said he was bothered by some of the Clothes 'R' Us product managers' lack of availability in the past six weeks. This surprised Orlin, because she was unaware of any other responsibilities held by the product managers. When pressed by Orlin, Nord said that he had voiced the same concern to a few members of the EMT. Orlin approached the EMT to get their thoughts on the product managers. Again, to her surprise, there was a consensus on the product managers' lack of focus on the POS program. Orlin asked the EMT to further investigate since it was obviously an issue for the entire program.

Orlin learned that four of the six product managers had submitted their resignations that day. Pluto, an independent software vendor for retail sales systems, had hired them all. Orlin also learned that the remaining two product managers had pending offers from the same firm. She met with each of them individually and found that they too intended to leave for Pluto, because they were being offered almost double the salary and other sizable compensation in equity. Given the circumstances, Orlin asked the two product managers to immediately submit their resignations. All the product managers left the company by the end of August, less than two weeks after Orlin first learned of their performance problems.

With the entire team of product managers in transition at such a critical juncture, Orlin estimated the program to be as much as four weeks behind schedule.

Code

Given the fiasco with the product managers, the Clothes 'R' Us executive oversight committee was going to be even more concerned about the POS program. It would most likely request weekly updates from Orlin on the progress of significant milestones. To Orlin's relief, the coding phase did not show any signs of serious problems. The project managers were confident that their pieces would be finished according to specifications and close to the original cost estimates.

However, the infrastructure project manager, Rich Burke, had some bad news. The hardware for the testing and production environments had just shipped from the vendor earlier in the week. Even though they had specifically asked for an earlier version of the operating system, the hardware came with the latest version instead. The problem was that the Clothes 'R' Us development environment used the earlier version of the operating system. This meant that all of the code so far had been developed using this earlier operating system.

The hardware vendor had claimed that incompatibilities were rare between the two versions. However, Burke knew from testing pieces of the newly built software that none of it would work as expected. To further complicate matters, one could not just simply install the old operating system onto the new hardware. The vendor warned against running the old system on the new hardware because of potential issues between the new devices and the old operating system.

Burke was working to get a commitment from the hardware vendor to have shipment of the proper hardware with the correct set of devices and operating system. By Burke's early estimates, this was going to delay the completion of the infrastructure project by four weeks.

Test

Two months of testing were still thought to be sufficient for demonstrating system readiness. Orlin and her team felt confident in the quality of the software despite having to overcome several big problems.

Early indicators from preliminary field testing reassured Orlin that the system would be a great success. As one store manager who had tested an alpha version of the system commented:

> *The system will revolutionize how I do business at my store. Not only can I do more with the current systems, but I can also do it much, much faster. This will allow me and other*

store employees to concentrate more on customers and their needs, and less on operations and paperwork.

Initial Deployments

Orlin knew that there would be a lot of excitement among the senior management ranks and store managers once the system was deployed to a few stores. However, with the recent WorldCom debacle, it looked as if setting up the private network would take a month longer than anticipated in the original plan.

Orlin was eager to have a few pilot stores up and running as soon as possible in order to build some positive momentum for her team and the executive management. However, she knew that she needed to have the overall project plan figured out so as not to fall into the trap of over-committing and under-delivering.

The Review Meeting

Orlin began the review meeting by outlining her objectives. In keeping with her customary style, she began with a few candid, inspirational messages for her team:

I want to congratulate you for your fine work up to this point. We are faced with some new challenges but I am confident in your abilities.

By her calculation, each week the deployment was delayed constituted an additional cost of $92,000 and as much as $288,000 of lost savings when the system was fully deployed. So there was a strong financial incentive to get the system deployed as soon as possible.

As the project managers presented the status of their projects, Orlin listed the events that had the most impact so far:

- The POS project manager, Linda Hansen, concluded that her project was late by four weeks because the operations steering committee would not immediately sign off on the POS GUI.
- The program manager, Marcus Nord, reported an overall four-week delay across the program because the entire product management team had been hired away by an independent software vendor.

In addition, the following delays were to be expected:

- Rich Burke, the infrastructure manager, reported that the setup of the testing environments was most likely going to be late by four weeks due to incompatibility of the application with the preinstalled operating system.
- Ben Richards, the deployment project manager, reported that because of the recent bankruptcy of WorldCom, BellNorth's setup of the private network was going to be delayed by a month.

Orlin needed to know the cumulative effect of each of these setbacks. From her experience, she knew that a careful study of the program metrics would give her the information necessary to report back to the executive oversight committee.

> *We need to figure out exactly where we stand right now. I want to understand what the crucial problems were and how bad it is going to be when we're done with the whole program.*

Nord, with the help of Hansen, Burke, and Richards, provided the following spreadsheet information to aid the analysis:

- **Exhibit 6C:** Earned Value Program Metrics: GUI Impact (located in the accompanying Excel spreadsheet)
- **Exhibit 6D:** Earned Value Program Metrics: Product Manager Impact (located in the accompanying Excel spreadsheet)

The first set of data represents the cumulative metrics for the program up through the GUI impact, and the second set up through the product manager resignations. Specifically for the GUI impact, Nord labeled each cell in the spreadsheet that was impacted by that delay. The team needed to interpret what these impacts really meant, and then re-calculate for the product manager impact going forward. See the accompanying spreadsheets for the detailed data.

Analysis

Help Orlin and her team re-plan the program for the executive oversight committee. The following questions may help guide your analysis:

- What was the schedule and cost impact of the first event, the delay in the GUI sign-off?
- From the network diagram, Exhibit 5, what projects and/or activities will be impacted by each event?
- What is the earliest point the first two events could have been detected? Did the first impact show up at the point of inflection (i.e., at the time when the event occurred)?
- What is the total cost and time impact of the risk events for the overall program?
- What could you do to minimize future impacts?
- Re-plan the program and use any relevant data (costs, ratios, etc.) to project the new baseline through program completion.

Exhibit 1: Five-Year Selected Financial Data

	Fiscal Year				
Operating results (in thousands)	2001	2000	1999	1998	1997
Net sales	$ 9,234,561	$ 8,888,745	$ 8,307,239	$ 7,483,999	$ 6,507,825
Cost of goods sold and occupancy expenses, excluding depreciation and amortization	5,977,775	5,639,411	5,080,550	4,417,870	3,775,957
Gross margin	3,256,786	3,249,335	3,226,688	3,066,129	2,731,868
Depreciation and amortization	383,584	368,831	344,702	284,877	245,584
Operating expenses	2,589,300	2,419,907	2,199,915	1,880,270	1,635,017
Net interest expense (income)	1,210	1,256	1,333	(75)	(2,975)
Earnings before income taxes	282,691	459,341	680,738	901,057	854,242
Income taxes	406,321	417,771	431,976	374,200	320,341
Net earnings (before restructuring expenses)	(123,629)	41,570	248,762	526,857	533,901
Restructuring expenses	252,223	—	—	—	—
Net earnings (after restructuring expenses)	(375,852)	41,570	248,762	526,857	533,901
Cash dividends paid	12,857	79,503	79,503	79,503	79,503
Per share data:					
Net earnings—basic	(0.42)	0.05	0.28	0.59	0.60
Net earnings—diluted	(0.41)	0.05	0.27	0.57	0.58
Cash dividends paid	0.01	0.09	0.09	0.09	0.09

Exhibit 2: Store Systems Architecture

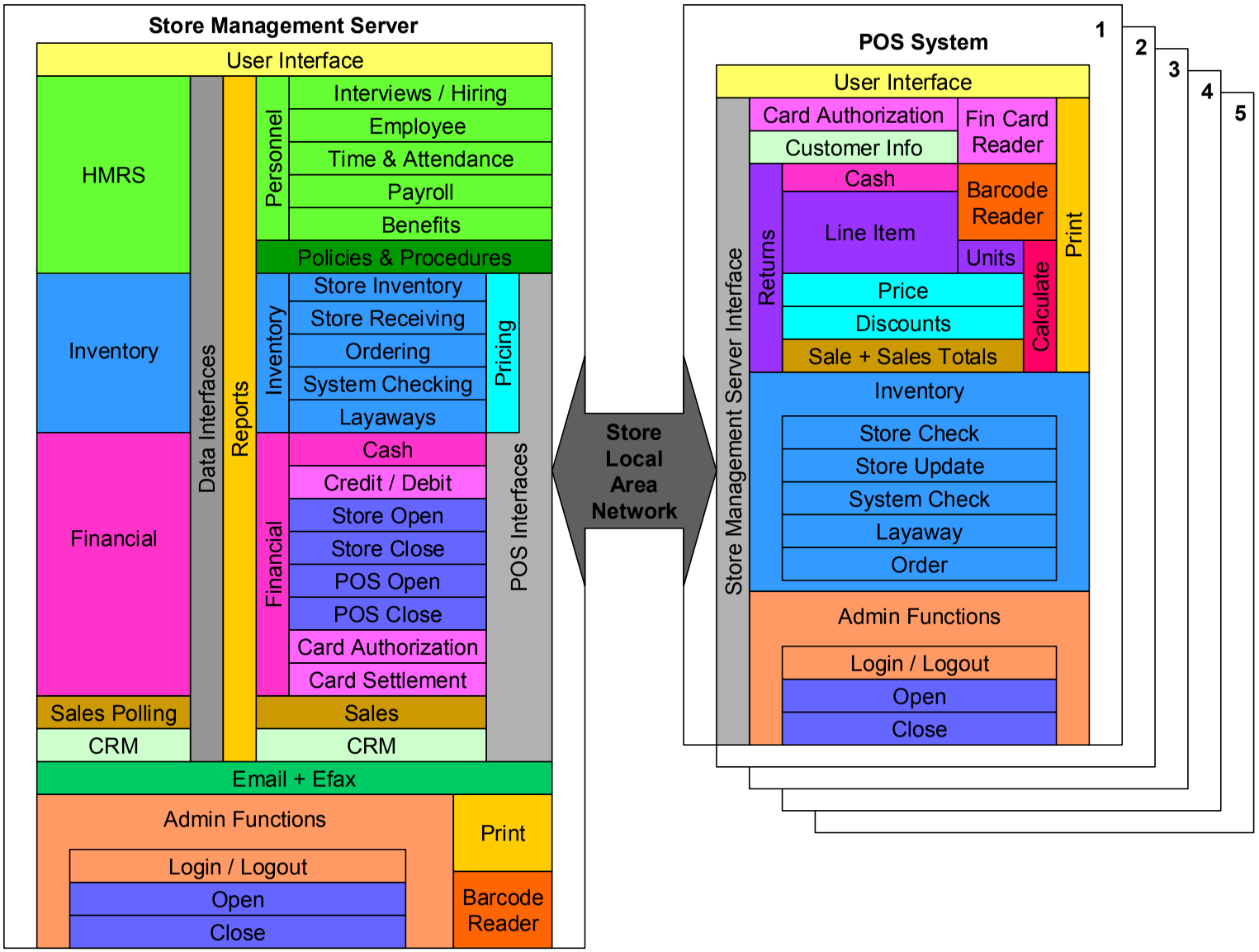

Exhibit 3: National Store Network

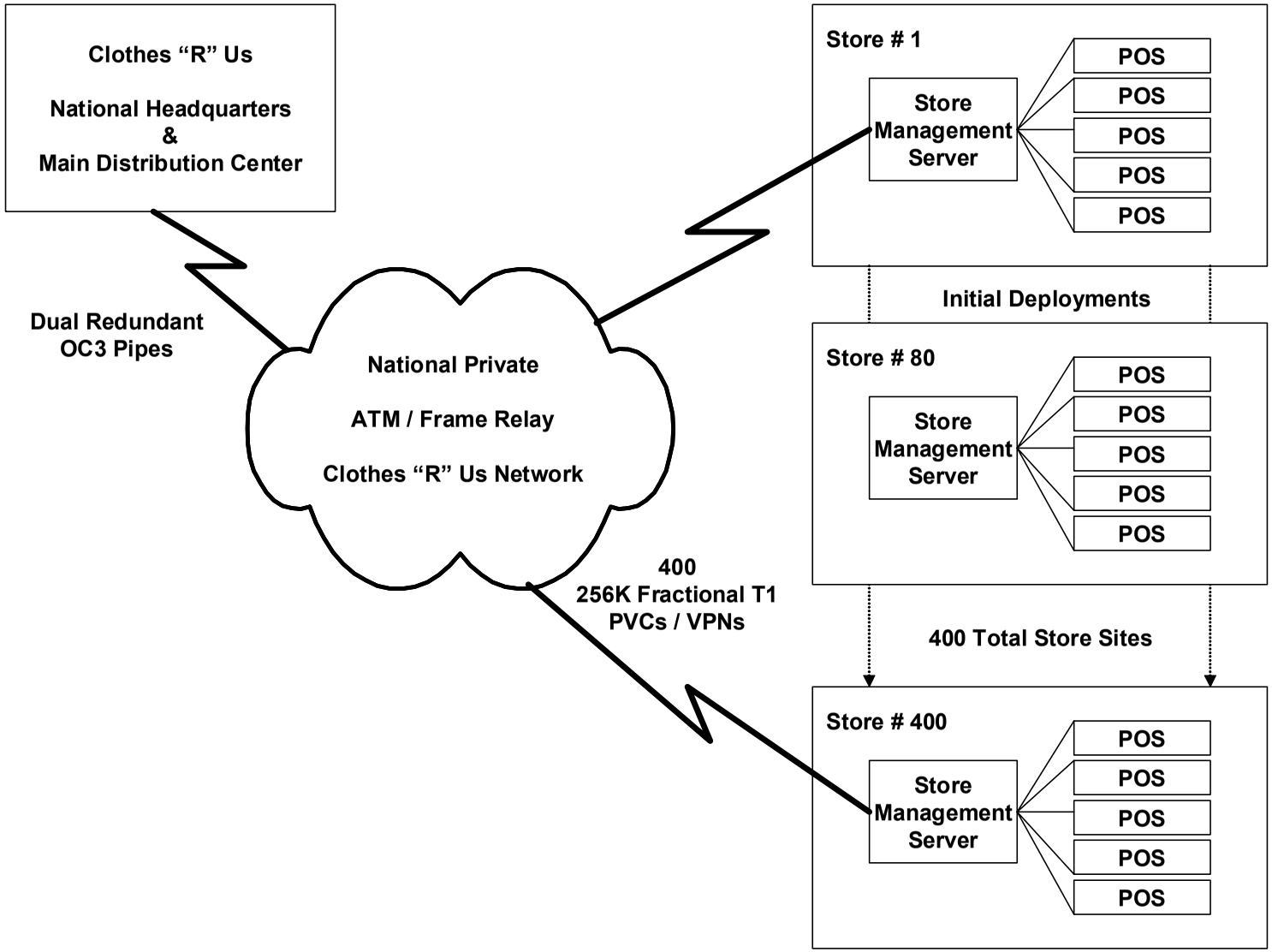

Exhibit 4: Project Organization Chart

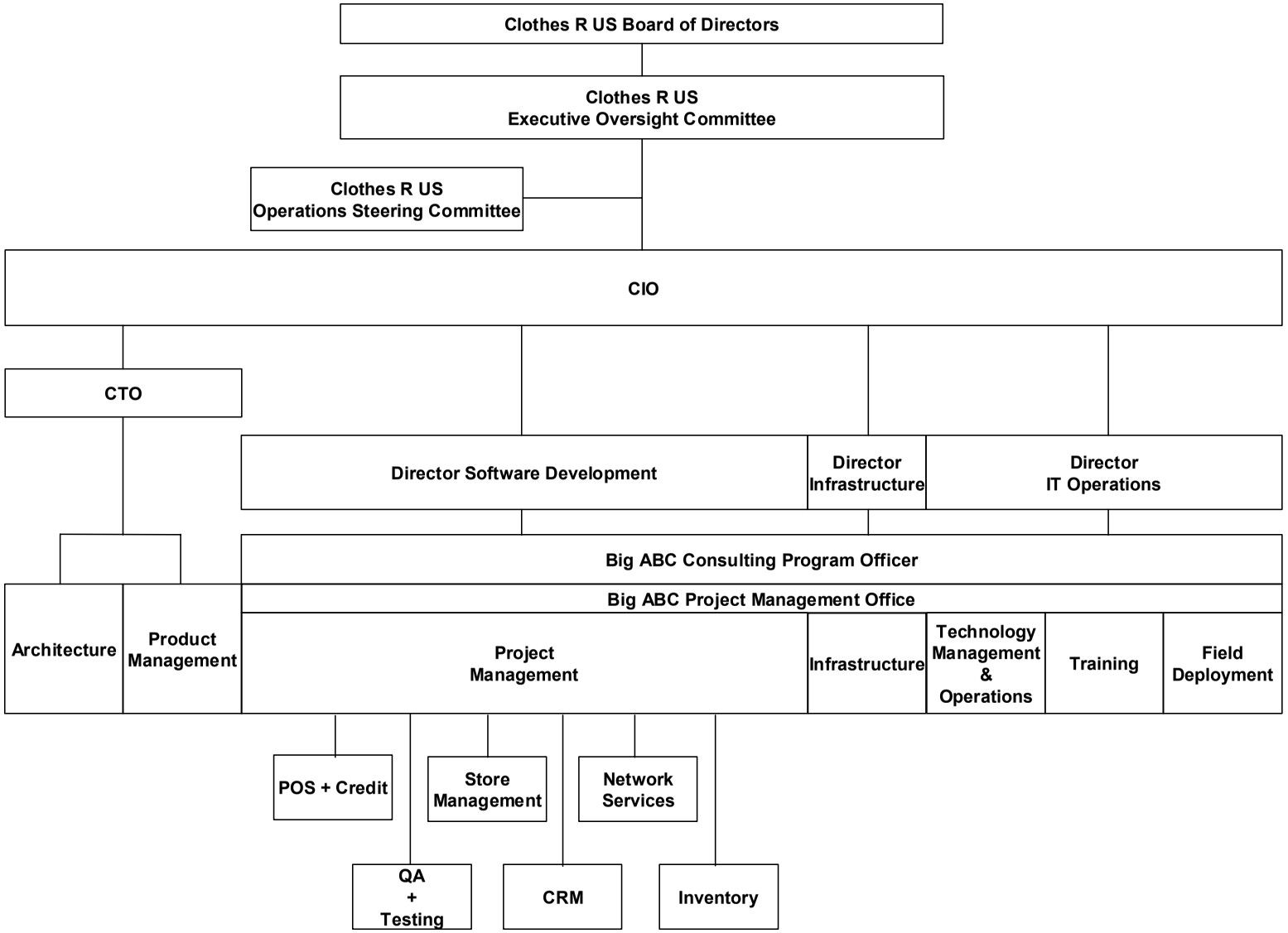

Exhibit 5: Program Activity Network Diagram

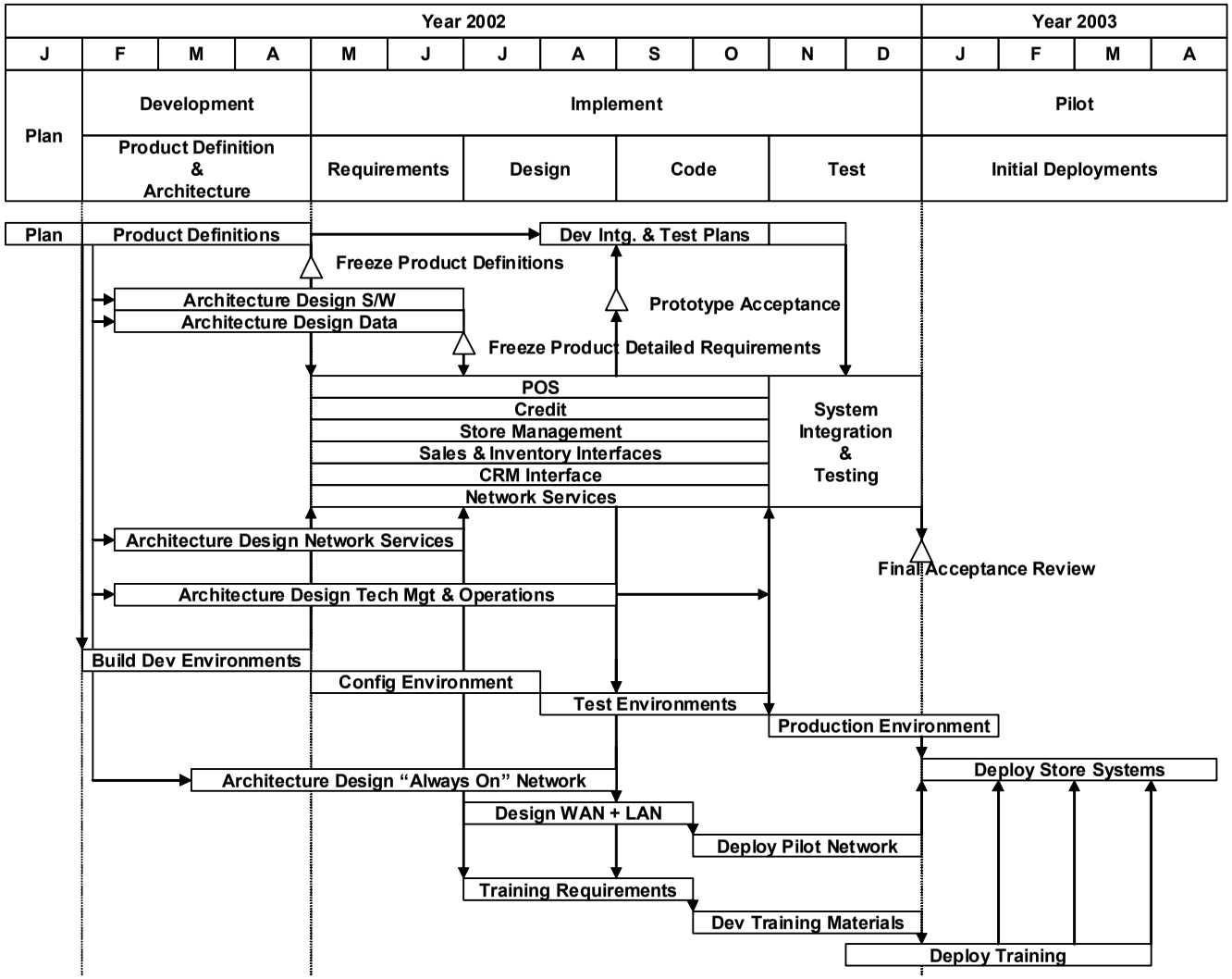

Exhibit 6A: Clothes 'R' Us Planning Baseline (see accompanying file)

					Stage	Plan	Development Product Definition Architecture				Implement Requirements - Design - Code - Test								Terminate Deploy					
										Review								Test					Initial Deployments	
					Milestone	ATP				Acceptance	Requirements Freeze			Designs Complete		Code Complete		Complete					Complete	
			Head Count	Salary	Consultant $/hr	Year 2002 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year 2003 Jan	Feb	Mar	Apr		
Staffing Corporate	Executive Management																							
	CTO	Vice President	1	$300,000		$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000		
	S/W Product Dev	Director	1	$200,000		$16,667	$16,667	$16,667	$16,667	$16,667	$16,667	$16,667	$16,667	$16,667	$16,667	$16,667	$16,667	$16,667	$16,667	$16,667	$16,667		
	Infrastructure Engineering	Director	1	$200,000		$16,667	$16,667	$16,667	$16,667	$16,667	$16,667	$16,667	$16,667	$16,667	$16,667	$16,667	$16,667	$16,667	$16,667	$16,667	$16,667		
	Technology Mgt & Ops	Director	1	$200,000		$16,667	$16,667	$16,667	$16,667	$16,667	$16,667	$16,667	$16,667	$16,667	$16,667	$16,667	$16,667	$16,667	$16,667	$16,667	$16,667		
	Admin	Secretary	4	$55,000		$13,750	$13,750	$13,750	$13,750	$13,750	$13,750	$13,750	$13,750	$13,750	$13,750	$13,750	$13,750	$13,750	$13,750	$13,750	$13,750		
		Total Monthly				$88,750	$88,750	$88,750	$88,750	$88,750	$88,750	$88,750	$88,750	$88,750	$88,750	$88,750	$88,750	$88,750	$88,750	$88,750	$88,750		
		Total Rolling				$88,750	$177,500	$266,250	$355,000	$443,750	$532,500	$621,250	$710,000	$798,750	$887,500	$976,250	$1,065,000	$1,153,750	$1,242,500	$1,331,250	$1,420,000		
	Product Management																							
	POS	Product Manager	1	$95,000		$7,917	$7,917	$7,917	$7,917	$7,917	$7,917	$7,917	$7,917	$7,917	$7,917	$7,917	$7,917	$7,917	$7,917					
	Credit	Product Manager	1	$95,000		$7,917	$7,917	$7,917	$7,917	$7,917	$7,917	$7,917	$7,917	$7,917	$7,917	$7,917	$7,917	$7,917	$7,917					
	Store Management	Product Manager	1	$95,000		$7,917	$7,917	$7,917	$7,917	$7,917	$7,917	$7,917	$7,917	$7,917	$7,917	$7,917	$7,917	$7,917	$7,917					
	CRM	Product Manager	1	$95,000		$7,917	$7,917	$7,917	$7,917	$7,917	$7,917	$7,917	$7,917	$7,917	$7,917	$7,917	$7,917	$7,917	$7,917					
	Inventory	Product Manager	1	$95,000		$7,917	$7,917	$7,917	$7,917	$7,917	$7,917	$7,917	$7,917	$7,917	$7,917	$7,917	$7,917	$7,917	$7,917					
	Network Services	Product Manager	1	$95,000		$7,917	$7,917	$7,917	$7,917	$7,917	$7,917	$7,917	$7,917	$7,917	$7,917	$7,917	$7,917	$7,917	$7,917					
		Total Monthly				$47,500	$47,500	$47,500	$47,500	$47,500	$47,500	$47,500	$47,500	$47,500	$47,500	$47,500	$47,500	$47,500	$47,500					
		Total Rolling				$47,500	$95,000	$142,500	$190,000	$237,500	$285,000	$332,500	$380,000	$427,500	$475,000	$522,500	$570,000	$617,500	$665,000					
	Architecture	Enterprise Architect	1	$150,000		$12,500	$12,500	$12,500	$12,500	$12,500	$12,500	$12,500	$12,500	$12,500	$12,500	$12,500	$12,500	$12,500	$12,500					
		Applications Architect	1	$125,000		$10,417	$10,417	$10,417	$10,417	$10,417	$10,417	$10,417	$10,417	$10,417	$10,417	$10,417	$10,417	$10,417	$10,417					
		Data Architect	1	$140,000		$11,667	$11,667	$11,667	$11,667	$11,667	$11,667	$11,667	$11,667	$11,667	$11,667	$11,667	$11,667	$11,667	$11,667					
		Network Architect	1	$135,000		$11,250	$11,250	$11,250	$11,250	$11,250	$11,250	$11,250	$11,250	$11,250	$11,250	$11,250	$11,250	$11,250	$11,250					
		Technology Architect	1	$130,000		$10,833	$10,833	$10,833	$10,833	$10,833	$10,833	$10,833	$10,833	$10,833	$10,833	$10,833	$10,833	$10,833	$10,833					
		Total Monthly				$56,667	$56,667	$56,667	$56,667	$56,667	$56,667	$56,667	$56,667	$56,667	$56,667	$56,667	$56,667	$56,667	$56,667					
		Total Rolling				$56,667	$113,333	$170,000	$226,667	$283,333	$340,000	$396,667	$453,333	$510,000	$566,667	$623,333	$680,000	$736,667	$793,333					
Total Corporate Staff		**Total Monthly**				$192,917	$192,917	$192,917	$192,917	$192,917	$192,917	$192,917	$192,917	$192,917	$192,917	$192,917	$192,917	$192,917	$192,917	$88,750	$88,750			
		Total Rolling				$192,917	$385,833	$578,750	$771,667	$964,583	$1,157,500	$1,350,417	$1,543,333	$1,736,250	$1,929,167	$2,122,083	$2,315,000	$2,507,917	$2,700,833	$2,789,583	$2,878,333			
Staffing Outsourced																								
	PMO	Program Manager	1		$300	$48,000	$48,000	$48,000	$48,000	$48,000	$48,000	$48,000	$48,000	$48,000	$48,000	$48,000	$48,000	$48,000	$0	$0	$0			
	POS	Project Manager	0.5		$225	$0	$18,000	$18,000	$18,000	$18,000	$18,000	$18,000	$18,000	$18,000	$18,000	$18,000	$18,000	$18,000	$0	$0	$0			
	Credit	Project Manager	0.5		$225	$0	$18,000	$18,000	$18,000	$18,000	$18,000	$18,000	$18,000	$18,000	$18,000	$18,000	$18,000	$18,000	$0	$0	$0			
	Store Management	Project Manager	1		$225	$0	$36,000	$36,000	$36,000	$36,000	$36,000	$36,000	$36,000	$36,000	$36,000	$36,000	$36,000	$36,000	$0	$0	$0			
	CRM	Project Manager	0.5		$225	$0	$18,000	$18,000	$18,000	$18,000	$18,000	$18,000	$18,000	$18,000	$18,000	$18,000	$18,000	$18,000	$0	$0	$0			
	Inventory	Project Manager	0.5		$225	$0	$18,000	$18,000	$18,000	$18,000	$18,000	$18,000	$18,000	$18,000	$18,000	$18,000	$18,000	$18,000	$0	$0	$0			
	Network Services	Project Manager	1		$225	$0	$36,000	$36,000	$36,000	$36,000	$36,000	$36,000	$36,000	$36,000	$36,000	$36,000	$36,000	$36,000	$0	$0	$0			
		Project Coordinator / Admin	3		$115	$18,400	$55,200	$55,200	$55,200	$55,200	$55,200	$55,200	$55,200	$55,200	$55,200	$55,200	$55,200	$55,200	$0	$0	$0			
		Total Monthly				$66,400	$247,200	$247,200	$247,200	$247,200	$247,200	$247,200	$247,200	$247,200	$247,200	$247,200	$247,200	$247,200	$0	$0	$0			
		Total Rolling				$66,400	$313,600	$560,800	$808,000	$1,055,200	$1,302,400	$1,549,600	$1,796,800	$2,044,000	$2,291,200	$2,538,400	$2,785,600	$3,032,800	$3,032,800	$3,032,800	$3,032,800			
	S/W Product Development																							
	POS	Business Analyst	1		$247	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$0	$0	$0			
		Process Designer	1		$235	$0	$37,600	$37,600	$37,600	$37,600	$37,600	$37,600	$37,600	$37,600	$37,600	$37,600	$37,600	$37,600	$0	$0	$0			
		Data Analyst	1		$247	$0	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$0	$0	$0			
		Application Designer	1		$250	$0	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$0	$0	$0			
		User Interface Specialist	1		$201	$0	$0	$0	$32,160	$32,160	$32,160	$32,160	$32,160	$32,160	$32,160	$32,160	$32,160	$32,160	$0	$0	$0			
		Developer	1		$185	$0	$29,600	$29,600	$29,600	$29,600	$29,600	$29,600	$29,600	$29,600	$29,600	$29,600	$29,600	$29,600	$0	$0	$0			
		Developer	1		$185	$0	$0	$0	$0	$29,600	$29,600	$29,600	$29,600	$29,600	$29,600	$29,600	$29,600	$29,600	$0	$0	$0			
		Reports Designer	1		$125	$0	$0	$0	$0	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$0	$0	$0			
		DBA	1		$225	$0	$0	$0	$0	$36,000	$36,000	$36,000	$36,000	$36,000	$36,000	$36,000	$36,000	$36,000	$0	$0	$0			
		Total Monthly				$39,520	$186,240	$186,240	$218,400	$304,000	$304,000	$304,000	$304,000	$304,000	$304,000	$304,000	$304,000	$0	$0	$0	$0			
		Total Rolling				$39,520	$225,760	$412,000	$630,400	$934,400	$1,238,400	$1,542,400	$1,846,400	$2,150,400	$2,454,400	$2,758,400	$3,062,400	$3,062,400	$3,062,400	$3,062,400	$3,062,400			
	Credit	Business Analyst	1		$247	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$0	$0	$0			
		Process Designer	1		$235	$0	$37,600	$37,600	$37,600	$37,600	$37,600	$37,600	$37,600	$37,600	$37,600	$37,600	$37,600	$37,600	$0	$0	$0			
		Data Analyst	1		$247	$0	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$0	$0	$0			
		Application Designer	1		$250	$0	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$0	$0	$0			
		User Interface Specialist	1		$201	$0	$0	$0	$32,160	$32,160	$32,160	$32,160	$32,160	$32,160	$32,160	$32,160	$32,160	$32,160	$0	$0	$0			
		Data Interface Designer	1		$216	$0	$34,560	$34,560	$34,560	$34,560	$34,560	$34,560	$34,560	$34,560	$34,560	$34,560	$34,560	$34,560	$0	$0	$0			
		Reports Designer	1		$125	$0	$0	$0	$0	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$0	$0	$0			
		DBA	1		$225	$0	$0	$0	$0	$36,000	$36,000	$36,000	$36,000	$36,000	$36,000	$36,000	$36,000	$36,000	$0	$0	$0			
		Total Monthly				$39,520	$191,200	$191,200	$223,360	$279,360	$279,360	$279,360	$279,360	$279,360	$279,360	$279,360	$279,360	$279,360	$0	$0	$0			
		Total Rolling				$39,520	$230,720	$421,920	$645,280	$924,640	$1,204,000	$1,483,360	$1,762,720	$2,042,080	$2,321,440	$2,600,800	$2,880,160	$2,880,160	$2,880,160	$2,880,160	$2,880,160			
	Store Management	Business Analyst	1		$247	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$0	$0	$0			
		Process Designer	1		$235	$0	$37,600	$37,600	$37,600	$37,600	$37,600	$37,600	$37,600	$37,600	$37,600	$37,600	$37,600	$37,600	$0	$0	$0			
		Data Analyst	1		$247	$0	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$0	$0	$0			
		Application Designer	1		$250	$0	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$0	$0	$0			
		User Interface Specialist	1		$201	$0	$0	$0	$32,160	$32,160	$32,160	$32,160	$32,160	$32,160	$32,160	$32,160	$32,160	$32,160	$0	$0	$0			
		Developer	1		$185	$0	$29,600	$29,600	$29,600	$29,600	$29,600	$29,600	$29,600	$29,600	$29,600	$29,600	$29,600	$29,600	$0	$0	$0			
		Developer	1		$185	$0	$0	$0	$0	$29,600	$29,600	$29,600	$29,600	$29,600	$29,600	$29,600	$29,600	$29,600	$0	$0	$0			
		Reports Designer	1		$125	$0	$0	$0	$0	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$0	$0	$0			
		DBA	1		$225	$0	$0	$0	$0	$36,000	$36,000	$36,000	$36,000	$36,000	$36,000	$36,000	$36,000	$36,000	$0	$0	$0			
		DBA	1		$225	$0	$0	$0	$0	$0	$0	$36,000	$36,000	$36,000	$36,000	$36,000	$36,000	$36,000	$0	$0	$0			
		Total Monthly				$39,520	$186,240	$186,240	$218,400	$304,000	$304,000	$340,000	$340,000	$340,000	$340,000	$340,000	$340,000	$0	$0	$0	$0			
		Total Rolling				$39,520	$225,760	$412,000	$630,400	$934,400	$1,238,400	$1,578,400	$1,918,400	$2,258,400	$2,598,400	$2,938,400	$3,278,400	$3,278,400	$3,278,400	$3,278,400	$3,278,400			
	CRM	Business Analyst	1		$247	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$0	$0	$0			
		Process Designer	1		$235	$0	$0	$0	$0	$0	$37,600	$37,600	$37,600	$37,600	$37,600	$37,600	$37,600	$0	$0	$0	$0			
		Data Analyst	1		$247	$0	$0	$0	$0	$0	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$0	$0	$0	$0			
		Data Interface Designer	1		$216	$0	$0	$0	$0	$0	$34,560	$34,560	$34,560	$34,560	$34,560	$34,560	$34,560	$0	$0	$0	$0			
		Total Monthly				$39,520	$39,520	$39,520	$39,520	$39,520	$151,200	$151,200	$151,200	$151,200	$151,200	$151,200	$151,200	$0	$0	$0	$0			
		Total Rolling				$39,520	$79,040	$118,560	$158,080	$197,600	$348,800	$500,000	$651,200	$802,400	$953,600	$1,104,800	$1,256,000	$1,256,000	$1,256,000	$1,256,000	$1,256,000			
	Inventory	Business Analyst	1		$247	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$0	$0	$0	$0			
		Process Designer	1		$235	$0	$0	$0	$0	$37,600	$37,600	$37,600	$37,600	$37,600	$37,600	$37,600	$37,600	$0	$0	$0	$0			
		Data Analyst	1		$247	$0	$0	$0	$0	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$0	$0	$0	$0			
		Data Interface Designer	1		$216	$0	$0	$0	$0	$34,560	$34,560	$34,560	$34,560	$34,560	$34,560	$34,560	$34,560	$0	$0	$0	$0			
		Total Monthly				$39,520	$39,520	$39,520	$39,520	$151,200	$151,200	$151,200	$151,200	$151,200	$151,200	$151,200	$151,200	$0	$0	$0	$0			
		Total Rolling				$39,520	$79,040	$118,560	$158,080	$309,280	$460,480	$611,680	$762,880	$914,080	$1,065,280	$1,216,480	$1,367,680	$1,367,680	$1,367,680	$1,367,680	$1,367,680			
	Network Services	Messaging Specialist	1		$225	$0	$0	$0	$0	$0	$36,000	$36,000	$36,000	$36,000	$36,000	$36,000	$36,000	$0	$0	$0	$0			
		Messaging Specialist	1		$225	$0	$0	$0	$0	$0	$36,000	$36,000	$36,000	$36,000	$36,000	$36,000	$36,000	$0	$0	$0	$0			
		VoIP Specialist	1		$240	$0	$0	$0	$0	$0	$38,400	$38,400	$38,400	$38,400	$38,400	$38,400	$38,400	$0	$0	$0	$0			
		Transport Specialist	1		$275	$0	$0	$0	$0	$0	$44,000	$44,000	$44,000	$44,000	$44,000	$44,000	$44,000	$0	$0	$0	$0			
		Total Monthly				$0	$0	$0	$0	$0	$154,400	$154,400	$154,400	$154,400	$154,400	$154,400	$154,400	$0	$0	$0	$0			
		Total Rolling				$0	$0	$0	$0	$0	$154,400	$308,800	$463,200	$617,600	$772,000	$926,400	$1,080,800	$1,080,800	$1,080,800	$1,080,800	$1,080,800			
	Infrastucture Engineering	Platform Engineer - NT	1		$185	$0	$0	$0	$0	$0	$29,600	$29,600	$29,600	$29,600	$29,600	$29,600	$29,600	$29,600	$0	$0	$0			
		Platform Engineer - Unix	1		$185	$0	$0	$0	$0	$0	$29,600	$29,600	$29,600	$29,600	$29,600	$29,600	$29,600	$29,600	$0	$0	$0			
		Platform Performance Eng	1		$401	$0	$0	$0	$0	$0	$64,160	$64,160	$64,160	$64,160	$64,160	$64,160	$64,160	$64,160	$0	$0	$0			
		Network Engineer - WAN	1		$275	$0	$0	$0	$0	$0	$44,000	$44,000	$44,000	$44,000	$44,000	$44,000	$44,000	$44,000	$0	$0	$0			
		Network Engineer - LAN	1		$275	$0	$0	$0	$0	$0	$44,000	$44,000	$44,000	$44,000	$44,000	$44,000	$44,000	$44,000	$0	$0	$0			
		Network Performance Eng	1		$350	$0	$0	$0	$0	$0	$56,000	$56,000	$56,000	$56,000	$56,000	$56,000	$56,000	$56,000	$0	$0	$0			
		Integration Specialist	1		$285	$0	$0	$0	$0	$0	$45,600	$45,600	$45,600	$45,600	$45,600	$45,600	$45,600	$45,600	$0	$0	$0			
		Integration Specialist	1		$285	$0	$0	$0	$0	$0	$45,600	$45,600	$45,600	$45,600	$45,600	$45,600	$45,600	$45,600	$0	$0	$0			
		Total Monthly				$0	$0	$0	$0	$0	$358,560	$358,560	$358,560	$358,560	$358,560	$358,560	$358,560	$358,560	$0	$0	$0			
		Total Rolling				$0	$0	$0	$0	$0	$358,560	$717,120	$1,075,680	$1,434,240	$1,792,800	$2,151,360	$2,509,920	$2,868,480	$2,868,480	$2,868,480	$2,868,480			
	Quality Assurance	QA Manager	1		$250	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$0	$0	$0			
		QA Analyst	1		$215	$0	$0	$0	$0	$34,400	$34,400	$34,400	$34,400	$34,400	$34,400	$34,400	$34,400	$34,400	$0	$0	$0			
		QA Analyst	1		$215	$0	$0	$0	$0	$34,400	$34,400	$34,400	$34,400	$34,400	$34,400	$34,400	$34,400	$34,400	$0	$0	$0			
		Total Monthly				$40,000	$40,000	$40,000	$40,000	$108,800	$108,800	$108,800	$108,800	$108,800	$108,800	$108,800	$108,800	$108,800	$0	$0	$0			
		Total Rolling				$40,000	$80,000	$120,000	$160,000	$268,800	$377,600	$486,400	$595,200	$704,000	$812,800	$921,600	$1,030,400	$1,139,200	$1,139,200	$1,139,200	$1,139,200			

Exhibit 6A *(continued)*

	Testing	Test Manager	1		$250	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$0	$0	$0
		Test Specialist - POS	1		$135	$0	$0	$0	$0	$0	$21,600	$21,600	$21,600	$21,600	$21,600	$21,600	$21,600	$21,600	$0	$0	$0
		Test Specialist -Credit	1		$135	$0	$0	$0	$0	$0	$21,600	$21,600	$21,600	$21,600	$21,600	$21,600	$21,600	$21,600	$0	$0	$0
		Test Specialist - Store Mgt	1		$135	$0	$0	$0	$0	$0	$21,600	$21,600	$21,600	$21,600	$21,600	$21,600	$21,600	$21,600	$0	$0	$0
		Test Specialist - CRM	1		$135	$0	$0	$0	$0	$0	$21,600	$21,600	$21,600	$21,600	$21,600	$21,600	$21,600	$21,600	$0	$0	$0
		Test Specialist - Inventory	1		$135	$0	$0	$0	$0	$0	$21,600	$21,600	$21,600	$21,600	$21,600	$21,600	$21,600	$21,600	$0	$0	$0
		Test Execution Specialists	1		$100	$0	$0	$0	$0	$0	$16,000	$16,000	$16,000	$16,000	$16,000	$16,000	$16,000	$0	$0	$0	$0
		Total Monthly				$40,000	$40,000	$40,000	$40,000	$40,000	$164,000	$164,000	$164,000	$164,000	$164,000	$164,000	$164,000	$148,000	$0	$0	$0
		Total Rolling				$40,000	$80,000	$120,000	$160,000	$200,000	$364,000	$528,000	$692,000	$856,000	$1,020,000	$1,184,000	$1,348,000	$1,496,000	$1,496,000	$1,496,000	$1,496,000
	Tech Mgt & Operations																				
	Configuration Mgt	Configuration Manager	1		$250	$0	$0	$0	$0	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$0	$0	$0
		Configuration Specialist	1		$225	$0	$0	$0	$0	$36,000	$36,000	$36,000	$36,000	$36,000	$36,000	$36,000	$36,000	$36,000	$0	$0	$0
		Configuration Specialist	1		$225	$0	$0	$0	$0	$0	$36,000	$36,000	$36,000	$36,000	$36,000	$36,000	$36,000	$36,000	$0	$0	$0
	Mgt & Operations	Systems Admin - NT	1		$115	$0	$0	$0	$0	$18,400	$18,400	$18,400	$18,400	$18,400	$18,400	$18,400	$18,400	$18,400	$0	$0	$0
		Systems Admin - NT	1		$115	$0	$0	$0	$0	$18,400	$18,400	$18,400	$18,400	$18,400	$18,400	$18,400	$18,400	$18,400	$0	$0	$0
		Systems Admin - Unix	1		$150	$0	$0	$0	$0	$24,000	$24,000	$24,000	$24,000	$24,000	$24,000	$24,000	$24,000	$24,000	$0	$0	$0
		Systems Admin - Unix	1		$150	$0	$0	$0	$0	$24,000	$24,000	$24,000	$24,000	$24,000	$24,000	$24,000	$24,000	$24,000	$0	$0	$0
		Network Admin	1		$125	$0	$0	$0	$0	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$0	$0	$0
		Network Admin	1		$125	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$0	$0	$0
		Desktop Support	1		$95	$15,200	$15,200	$15,200	$15,200	$15,200	$15,200	$15,200	$15,200	$15,200	$15,200	$15,200	$15,200	$15,200	$0	$0	$0
		Desktop Support	1		$95	$0	$0	$0	$15,200	$15,200	$15,200	$15,200	$15,200	$15,200	$15,200	$15,200	$15,200	$15,200	$0	$0	$0
		Total Monthly				$35,200	$35,200	$35,200	$50,400	$231,200	$267,200	$267,200	$267,200	$267,200	$267,200	$267,200	$267,200	$267,200	$0	$0	$0
		Total Rolling				$35,200	$70,400	$105,600	$156,000	$387,200	$654,400	$921,600	$1,188,800	$1,456,000	$1,723,200	$1,990,400	$2,257,600	$2,524,800	$2,524,800	$2,524,800	$2,524,800
	Training	Training Manager	1		$250	$0	$0	$0	$0	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000
		Trainer	1		$125	$0	$0	$0	$0	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000
		Trainer	1		$125	$0	$0	$0	$0	$0	$0	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000
		Trainer	1		$125	$0	$0	$0	$0	$0	$0	$0	$0	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000
		Trainer	1		$125	$0	$0	$0	$0	$0	$0	$0	$0	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000
		Total Monthly				$0	$0	$0	$0	$60,000	$60,000	$80,000	$80,000	$120,000	$120,000	$120,000	$120,000	$120,000	$120,000	$120,000	$120,000
		Total Rolling				$0	$0	$0	$0	$60,000	$120,000	$200,000	$280,000	$400,000	$520,000	$640,000	$760,000	$880,000	$1,000,000	$1,120,000	$1,240,000
	Field Deployment	Deployment Manager	1		$250	$0	$0	$0	$0	$0	$0	$0	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000
		Field Tech	1		$150	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$24,000	$24,000	$24,000	$24,000	$24,000	$24,000
		Field Tech	1		$150	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$24,000	$24,000	$24,000	$24,000	$24,000	$24,000
		Field Tech	1		$150	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$24,000	$24,000	$24,000	$24,000
		Field Tech	1		$150	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$24,000	$24,000	$24,000	$24,000
		Total Monthly				$0	$0	$0	$0	$0	$0	$0	$40,000	$40,000	$40,000	$88,000	$88,000	$160,000	$160,000	$160,000	$160,000
		Total Rolling				$0	$0	$0	$0	$0	$0	$0	$40,000	$80,000	$120,000	$208,000	$296,000	$456,000	$616,000	$776,000	$936,000
		Total Outsourced Monthly				$379,200	$1,005,120	$1,005,120	$1,116,800	$1,765,280	$2,549,920	$2,605,920	$2,645,920	$2,685,920	$2,685,920	$2,733,920	$2,733,920	$1,409,760	$280,000	$280,000	$280,000
		Total Outsourced Rolling				$379,200	$1,384,320	$2,389,440	$3,506,240	$5,271,520	$7,821,440	$10,427,360	$13,073,280	$15,759,200	$18,445,120	$21,179,040	$23,912,960	$25,322,720	$25,602,720	$25,882,720	$26,162,720
Totals Corporate + Outsourced Staffing		**Total Monthly**				$572,117	$1,198,037	$1,198,037	$1,309,717	$1,958,197	$2,742,837	$2,798,837	$2,838,837	$2,878,837	$2,878,837	$2,926,837	$2,926,837	$1,602,677	$472,917	$368,750	$368,750
		Total Rolling				$572,117	$1,770,153	$2,968,190	$4,277,907	$6,236,103	$8,978,940	$11,777,777	$14,616,613	$17,495,450	$20,374,287	$23,301,123	$26,227,960	$27,830,637	$28,303,553	$28,672,303	$29,041,053

			Quanity	Unit Cost	Extended																
Software	Development & Test	Desktop Productivity	40	$600	$24,000		$24,000														
		Developers Tool Kit	35	$500	$17,500			$17,500													
		POS + Credit Application	15	$1,000	$15,000			$15,000													
		Store Management App	5	$1,500	$7,500			$7,500													
		Web Server - Store Server	3	$0	$0			$0													
		BEA Weblogic - Dev	3	$100,000	$300,000			$300,000													
		BEA Weblogic - App	35	$5,000	$175,000			$175,000													
		XML Editor	10	$700	$7,000			$7,000													
		Rational Rose	8	$20,000	$160,000			$160,000													
		Disk Format	1	$800	$800			$800													
		Erwin Data Modelling	8	$5,000	$40,000			$40,000													
		Visual Slick Edit	8	$3,000	$24,000			$24,000													
		StarBase - StarTeam	5	$50,000	$250,000			$250,000													
		Mercury Interactive Test Suite	1	$100,000	$100,000			$100,000													
		Oracle DB	5	$1,000	$5,000			$5,000													
		NT SQL	15	$500	$7,500			$7,500													
		Borland Jbuilder	1	$20,000	$20,000			$20,000													
		Extended Total			$1,153,300																
		S/W Maintenance @ 18%			$207,594		$4,320	$203,274													
	Production Deployment	Desktop Productivity	0	$600	$0											$0					
		Developers Tool Kit	0	$500	$0											$0					
		POS + Credit Application	400	$1,000	$400,000											$400,000					
		Store Management App	80	$1,500	$120,000											$120,000					
		Web Server - Store Server		$0	$0											$0					
		BEA Weblogic - Dev	0	$100,000	$0											$0					
		BEA Weblogic - App	80	$1,000	$80,000											$80,000					
		XML Editor		$700	$0											$0					
		Rational Rose		$20,000	$0											$0					
		Disk Format		$800	$0											$0					
		Erwin Data Modelling		$5,000	$0											$0					
		Visual Slick Edit		$3,000	$0											$0					
		StarBase - StarTeam		$50,000	$0											$0					
		Mercury Interactive Test Suite		$100,000	$0											$0					
		Oracle DB	80	$1,000	$80,000											$80,000					
		NT SQL	400	$250	$100,000											$100,000					
		Borland Jbuilder		$20,000	$0											$0					
		Extended Total			$780,000																
		S/W Maintenance @ 18%			$140,400											$140,400					
		Software Monthly Totals					$28,320	$1,332,574								$920,400					

			Quanity	Unit Cost																	
Hardware	Development																				
	POS + Credit Stations		5	$1,200	$6,000			$6,000													
	Store Servers		3	$3,000	$9,000			$9,000													
	Development Workstations		40	$1,500	$60,000		$60,000														
	Configuration Management		2	$25,000	$50,000			$50,000													
	Test Environment																				
	Test Servers		2	$30,000	$60,000																
	POS + Credit Stations		10	$1,200	$12,000																
	Store Servers		2	$3,000	$6,000																
		Extended Total			$203,000																
		H/W Maintenance @ 15%			$30,450		$20,700	$9,750													
	Production																				
	POS + Credit Stations		400	$1,200	$480,000											$480,000					
	Store Servers		80	$3,000	$240,000											$240,000					
		Extended Total			$720,000																
		H/W Maintenance @ 15%			$108,000											$108,000					
		Hardware Monthly Totals					$80,700	$74,750								$828,000					
Total Cash Flow			**Total Cash Flow**		$1,516,344		$109,020	$1,407,324													

Exhibit 6B: Clothes 'R' Us Program Baseline (see accompanying file)

					Plan	Development Product Definition Architecture			Implement Requirements - Design - Code - Test						Terminate Deploy			
					ATP			Review Acceptance	Requirements Freeze		Designs Complete		Code Complete	Test Complete			Initial Deployments Complete	
					Year 2002 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year 2003 Jan	Feb	Mar	Apr
Clothes R US IT Staff																				
Executive Management				**Plan**	$88,750	$88,750	$88,750	$88,750	$88,750	$88,750	$88,750	$88,750	$88,750	$88,750	$88,750	$88,750	$88,750	$88,750	$88,750	$88,750
Product Management				**Plan**	$47,500	$47,500	$47,500	$47,500	$47,500	$47,500	$47,500	$47,500	$47,500	$47,500	$47,500	$47,500	$47,500	$47,500	$0	$0
Architecture				**Plan**	$56,667	$56,667	$56,667	$56,667	$56,667	$56,667	$56,667	$56,667	$56,667	$56,667	$56,667	$56,667	$56,667	$56,667	$0	$0
	Monthly Status	Plan		**BCWS**	$192,917	$192,917	$192,917	$192,917	$192,917	$192,917	$192,917	$192,917	$192,917	$192,917	$192,917	$192,917	$192,917	$192,917	$88,750	$88,750
		Actual Burn		**ACWP**																
		Actual Perform		**BCWP**																
	Rolling Status	Plan		**BCWS**	$192,917	$385,834	$578,751	$771,668	$964,585	$1,157,502	$1,350,419	$1,543,336	$1,736,253	$1,929,170	$2,122,087	$2,315,004	$2,507,921	$2,700,838	$2,789,588	$2,878,338
		Actual Burn		**ACWP**																
		Actual Perform		**BCWP**																
	Rolling Ratios	Schedule Impact	**SV = BCWP – BCWS**																	
			SPI = BCWP / BCWS																	
		Cost Impact	**CV = BCWP – ACWP**																	
			CPI = BCWP / ACWP																	
		Control Ratio	**CR = SPI × CPI**																	
Big ABC Consulting Company Rollup																				
	Monthly Status	Plan		**BCWS**	$379,200	$1,005,120	$1,005,120	$1,116,800	$1,765,280	$2,549,920	$2,605,920	$2,645,920	$2,685,920	$2,685,920	$2,733,920	$2,733,920	$1,409,760	$280,000	$280,000	$280,000
		Actual Burn		**ACWP**																
		Actual Perform		**BCWP**																
	Rolling Status	Plan		**BCWS**	$379,200	$1,384,320	$2,389,440	$3,506,240	$5,271,520	$7,821,440	$10,427,360	$13,073,280	$15,759,200	$18,445,120	$21,179,040	$23,912,960	$25,322,720	$25,602,720	$25,882,720	$26,162,720
		Actual Burn		**ACWP**																
		Actual Perform		**BCWP**																
	Rolling Ratios	Schedule Impact	**SV = BCWP – BCWS**																	
			SPI = BCWP / BCWS																	
		Cost Impact	**CV = BCWP – ACWP**																	
			CPI = BCWP / ACWP																	
		Control Ratio	**CR = SPI × CPI**																	
Big ABC Consulting Company - Project Breakouts																				
PMO	Monthly Status	Plan		**BCWS**	$66,400	$247,200	$247,200	$247,200	$247,200	$247,200	$247,200	$247,200	$247,200	$247,200	$247,200	$247,200	$247,200	$0	$0	$0
		Actual Burn		**ACWP**																
		Actual Perform		**BCWP**																
	Rolling Status	Plan		**BCWS**																
		Actual Burn		**ACWP**																
		Actual Perform		**BCWP**																
	Rolling Ratios	Schedule Impact	**SV = BCWP – BCWS**																	
			SPI = BCWP / BCWS																	
		Cost Impact	**CV = BCWP – ACWP**																	
			CPI = BCWP / ACWP																	
		Control Ratio	**CR = SPI × CPI**																	
POS	Monthly Status	Plan		**BCWS**	$39,520	$186,240	$186,240	$218,400	$304,000	$304,000	$304,000	$304,000	$304,000	$304,000	$304,000	$304,000	$0	$0	$0	$0
		Actual Burn		**ACWP**																
		Actual Perform		**BCWP**																
	Rolling Status	Plan		**BCWS**																
		Actual Burn		**ACWP**																
		Actual Perform		**BCWP**																
	Rolling Ratios	Schedule Impact	**SV = BCWP – BCWS**																	
			SPI = BCWP / BCWS																	
		Cost Impact	**CV = BCWP – ACWP**																	
			CPI = BCWP / ACWP																	
		Control Ratio	**CR = SPI × CPI**																	
Credit	Monthly Status	Plan		**BCWS**	$39,520	$191,200	$191,200	$223,360	$279,360	$279,360	$279,360	$279,360	$279,360	$279,360	$279,360	$279,360	$0	$0	$0	$0
		Actual Burn		**ACWP**																
		Actual Perform		**BCWP**																
	Rolling Status	Plan		**BCWS**																
		Actual Burn		**ACWP**																
		Actual Perform		**BCWP**																
	Rolling Ratios	Schedule Impact	**SV = BCWP – BCWS**																	
			SPI = BCWP / BCWS																	
		Cost Impact	**CV = BCWP – ACWP**																	
			CPI = BCWP / ACWP																	
		Control Ratio	**CR = SPI × CPI**																	
Store Management	Monthly Status	Plan		**BCWS**	$39,520	$186,240	$186,240	$218,400	$304,000	$304,000	$340,000	$340,000	$340,000	$340,000	$340,000	$340,000	$0	$0	$0	$0
		Actual Burn		**ACWP**																
		Actual Perform		**BCWP**																
	Rolling Status	Plan		**BCWS**																
		Actual Burn		**ACWP**																
		Actual Perform		**BCWP**																
	Rolling Ratios	Schedule Impact	**SV = BCWP – BCWS**																	
			SPI = BCWP / BCWS																	
		Cost Impact	**CV = BCWP – ACWP**																	
			CPI = BCWP / ACWP																	
		Control Ratio	**CR = SPI × CPI**																	
CRM	Monthly Status	Plan		**BCWS**	$39,520	$39,520	$39,520	$39,520	$39,520	$151,200	$151,200	$151,200	$151,200	$151,200	$151,200	$151,200	$0	$0	$0	$0
		Actual Burn		**ACWP**																
		Actual Perform		**BCWP**																
	Rolling Status	Plan		**BCWS**																
		Actual Burn		**ACWP**																
		Actual Perform		**BCWP**																
	Rolling Ratios	Schedule Impact	**SV = BCWP – BCWS**																	
			SPI = BCWP / BCWS																	
		Cost Impact	**CV = BCWP – ACWP**																	
			CPI = BCWP / ACWP																	
		Control Ratio	**CR = SPI × CPI**																	
Inventory	Monthly Status	Plan		**BCWS**	$39,520	$39,520	$39,520	$39,520	$151,200	$151,200	$151,200	$151,200	$151,200	$151,200	$151,200	$151,200	$0	$0	$0	$0
		Actual Burn		**ACWP**																
		Actual Perform		**BCWP**																
	Rolling Status	Plan		**BCWS**																
		Actual Burn		**ACWP**																
		Actual Perform		**BCWP**																
	Rolling Ratios	Schedule Impact	**SV = BCWP – BCWS**																	
			SPI = BCWP / BCWS																	
		Cost Impact	**CV = BCWP – ACWP**																	
			CPI = BCWP / ACWP																	
		Control Ratio	**CR = SPI × CPI**																	
Network Service	Monthly Status	Plan		**BCWS**	$0	$0	$0	$0	$0	$154,400	$154,400	$154,400	$154,400	$154,400	$154,400	$154,400	$0	$0	$0	$0
		Actual Burn		**ACWP**																
		Actual Perform		**BCWP**																
	Rolling Status	Plan		**BCWS**																
		Actual Burn		**ACWP**																
		Actual Perform		**BCWP**																
	Rolling Ratios	Schedule Impact	**SV = BCWP – BCWS**																	
			SPI = BCWP / BCWS																	
		Cost Impact	**CV = BCWP – ACWP**																	
			CPI = BCWP / ACWP																	
		Control Ratio	**CR = SPI × CPI**																	

Exhibit 6B *(continued)*

	Infra Engineering	Monthly Status	Plan	**BCWS**	$0	$0	$0	$0	$0	$358,560	$358,560	$358,560	$358,560	$358,560	$358,560	$358,560	$358,560	$0	$0	$0
			Actual Burn	**ACWP**																
			Actual Perform	**BCWP**																
		Rolling Status	Plan	**BCWS**																
			Actual Burn	**ACWP**																
			Actual Perform	**BCWP**																
		Rolling Ratios	Schedule Impact	**SV = BCWP – BCWS**																
				SPI = BCWP / BCWS																
			Cost Impact	**CV = BCWP – ACWP**																
				CPI = BCWP / ACWP																
			Control Ratio	**CR = SPI × CPI**																
	Quality Assurance	Monthly Status	Plan	**BCWS**	$40,000	$40,000	$40,000	$40,000	$108,800	$108,800	$108,800	$108,800	$108,800	$108,800	$108,800	$108,800	$108,800	$0	$0	$0
			Actual Burn	**ACWP**																
			Actual Perform	**BCWP**																
		Rolling Status	Plan	**BCWS**																
			Actual Burn	**ACWP**																
			Actual Perform	**BCWP**																
		Rolling Ratios	Schedule Impact	**SV = BCWP – BCWS**																
				SPI = BCWP / BCWS																
			Cost Impact	**CV = BCWP – ACWP**																
				CPI = BCWP / ACWP																
			Control Ratio	**CR = SPI × CPI**																
	Testing	Monthly Status	Plan	**BCWS**	$40,000	$40,000	$40,000	$40,000	$40,000	$164,000	$164,000	$164,000	$164,000	$164,000	$164,000	$164,000	$148,000	$0	$0	$0
			Actual Burn	**ACWP**																
			Actual Perform	**BCWP**																
		Rolling Status	Plan	**BCWS**																
			Actual Burn	**ACWP**																
			Actual Perform	**BCWP**																
		Rolling Ratios	Schedule Impact	**SV = BCWP – BCWS**																
				SPI = BCWP / BCWS																
			Cost Impact	**CV = BCWP – ACWP**																
				CPI = BCWP / ACWP																
			Control Ratio	**CR = SPI × CPI**																
	Tech Mgt & Operations	Monthly Status	Plan	**BCWS**	$35,200	$35,200	$35,200	$50,400	$231,200	$267,200	$267,200	$267,200	$267,200	$267,200	$267,200	$267,200	$267,200	$0	$0	$0
			Actual Burn	**ACWP**																
			Actual Perform	**BCWP**																
		Rolling Status	Plan	**BCWS**																
			Actual Burn	**ACWP**																
			Actual Perform	**BCWP**																
		Rolling Ratios	Schedule Impact	**SV = BCWP – BCWS**																
				SPI = BCWP / BCWS																
			Cost Impact	**CV = BCWP – ACWP**																
				CPI = BCWP / ACWP																
			Control Ratio	**CR = SPI × CPI**																
	Training	Monthly Status	Plan	**BCWS**	$0	$0	$0	$0	$60,000	$60,000	$80,000	$80,000	$120,000	$120,000	$120,000	$120,000	$120,000	$120,000	$120,000	$120,000
			Actual Burn	**ACWP**																
			Actual Perform	**BCWP**																
		Rolling Status	Plan	**BCWS**																
			Actual Burn	**ACWP**																
			Actual Perform	**BCWP**																
		Rolling Ratios	Schedule Impact	**SV = BCWP – BCWS**																
				SPI = BCWP / BCWS																
			Cost Impact	**CV = BCWP – ACWP**																
				CPI = BCWP / ACWP																
			Control Ratio	**CR = SPI × CPI**																
	Field Deploy	Monthly Status	Plan	**BCWS**	$0	$0	$0	$0	$0	$0	$0	$40,000	$40,000	$40,000	$88,000	$88,000	$160,000	$160,000	$160,000	$160,000
			Actual Burn	**ACWP**																
			Actual Perform	**BCWP**																
		Rolling Status	Plan	**BCWS**																
			Actual Burn	**ACWP**																
			Actual Perform	**BCWP**																
		Rolling Ratios	Schedule Impact	**SV = BCWP – BCWS**																
				SPI = BCWP / BCWS																
			Cost Impact	**CV = BCWP – ACWP**																
				CPI = BCWP / ACWP																
			Control Ratio	**CR = SPI × CPI**																
SW	Purchase + Maintenance			Planned Expense	$0	$28,320	$1,332,574	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
				Actual Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
HW	Puchase + Maintenance			Planned Expense	$0	$80,700	$74,750	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
				Actual Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
				MonthlyTotal Planned SW + HW Expense	$0	$109,020	$1,407,324	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
				Rolling Total Planned SW + HW Expense	$0	$109,020	$1,516,344	$1,516,344	$1,516,344	$1,516,344	$1,516,344	$1,516,344	$1,516,344	$1,516,344	$1,516,344	$1,516,344	$1,516,344	$1,516,344	$1,516,344	$1,516,344

Exhibit 6C: Clothes 'R' Us GUI Impact (see accompanying file)

					Plan	Development Product Definition Architecture			Implement Requirements - Design - Code - Test							Terminate Deploy			
					ATP			Review Acceptance			Requirements Freeze	Designs Complete		Code Complete		Test Complete		Initial Deployments Complete		
					Year 2002 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year 2003 Jan	Feb	Mar	Apr	May
Clothes R US IT Staff																				
Executive Management				Plan	$88,750	$88,750	$88,750	$88,750	$88,750	$88,750	$0	$88,750	$88,750	$88,750	$88,750	$88,750	$88,750	$88,750	$88,750	$88,750	$88,750
Product Management				Plan	$47,500	$47,500	$47,500	$47,500	$47,500	$47,500	$0	$47,500	$47,500	$47,500	$47,500	$47,500	$47,500	$47,500	$47,500	$0	$0
Architecture				Plan	$56,667	$56,667	$56,667	$56,667	$56,667	$56,667	$0	$56,667	$56,667	$56,667	$56,667	$56,667	$56,667	$56,667	$56,667	$0	$0
	Monthly Status	Plan	BCWS		$192,917	$192,917	$192,917	$192,917	$192,917	$192,917	$0	$192,917	$192,917	$192,917	$192,917	$192,917	$192,917	$192,917	$192,917	$88,750	$88,750
		Actual Burn	ACWP		$192,917	$192,917	$192,917	$192,917	$192,917	$192,917	$192,917										
		Actual Perform	BCWP		$192,917	$192,917	$192,917	$192,917	$192,917	$192,917	$0										
	Rolling Status	Plan	BCWS		$192,917	$385,834	$578,751	$771,668	$964,585	$1,157,502	$1,157,502	$1,350,419	$1,543,336	$1,736,253	$1,929,170	$2,122,087	$2,315,004	$2,507,921	$2,700,838	$2,789,588	$2,878,338
		Actual Burn	ACWP		$192,917	$385,834	$578,751	$771,668	$964,585	$1,157,502	$1,350,419										
		Actual Perform	BCWP		$192,917	$385,834	$578,751	$771,668	$964,585	$1,157,502	$1,157,502										
	Rolling Ratios	Schedule Impact	SV = BCWP – BCWS		$0	$0	$0	$0	$0	$0	$0										
			SPI = BCWP / BCWS		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%										
		Cost Impact	CV = BCWP – ACWP		$0	$0	$0	$0	$0	$0	-$192,917										
			CPI = BCWP / ACWP		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	85.71%										
		Control Ratio	CR = SPI × CPI		1.00	1.00	1.00	1.00	1.00	1.00	0.86										
Big ABC Consulting Company Rollup																					
	Monthly Status	Plan	BCWS		$379,200	$1,005,120	$1,005,120	$1,116,800	$1,765,280	$1,765,280	$512,960	$2,605,920	$2,645,920	$2,685,920	$2,685,920	$2,733,920	$2,733,920	$1,409,760	$280,000	$280,000	$280,000
		Actual Burn	ACWP		$379,200	$1,005,120	$1,005,120	$1,116,800	$1,765,280	$1,765,280	$2,278,240										
		Actual Perform	BCWP		$379,200	$1,005,120	$1,005,120	$1,116,800	$1,765,280	$1,369,200	$909,040										
	Rolling Status	Plan	BCWS		$379,200	$1,384,320	$2,389,440	$3,506,240	$5,271,520	$7,036,800	$7,549,760	$10,155,680	$12,801,600	$15,487,520	$18,173,440	$20,907,360	$23,641,280	$25,051,040	$25,331,040	$25,611,040	$25,891,040
		Actual Burn	ACWP		$379,200	$1,384,320	$2,389,440	$3,506,240	$5,271,520	$7,036,800	$9,315,040										
		Actual Perform	BCWP		$379,200	$1,384,320	$2,389,440	$3,506,240	$5,271,520	$6,640,720	$7,549,760										
	Rolling Ratios	Schedule Impact	SV = BCWP – BCWS		$0	$0	$0	$0	$0	-$396,080	$0										
			SPI = BCWP / BCWS		100.00%	100.00%	100.00%	100.00%	100.00%	94.37%	100.00%										
		Cost Impact	CV = BCWP – ACWP		$0	$0	$0	$0	$0	-$396,080	-$1,765,280										
			CPI = BCWP / ACWP		100.00%	100.00%	100.00%	100.00%	100.00%	94.37%	81.05%										
		Control Ratio	CR = SPI × CPI		1.00	1.00	1.00	1.00	1.00	0.89	0.81										
Big ABC Consulting Company - Project Breakouts																					
PMO	Monthly Status	Plan	BCWS		$66,400	$247,200	$247,200	$247,200	$247,200	$247,200	$0	$247,200	$247,200	$247,200	$247,200	$247,200	$247,200	$247,200	$0	$0	$0
		Actual Burn	ACWP		$66,400	$247,200	$247,200	$247,200	$247,200	$247,200	$247,200										
		Actual Perform	BCWP		$66,400	$247,200	$247,200	$247,200	$247,200	$247,200	$0										
	Rolling Status	Plan	BCWS		$66,400	$313,600	$560,800	$808,000	$1,055,200	$1,302,400	$1,302,400										
		Actual Burn	ACWP		$66,400	$313,600	$560,800	$808,000	$1,055,200	$1,302,400	$1,549,600										
		Actual Perform	BCWP		$66,400	$313,600	$560,800	$808,000	$1,055,200	$1,302,400	$1,302,400										
	Rolling Ratios	Schedule Impact	SV = BCWP – BCWS		$0	$0	$0	$0	$0	$0	$0										
			SPI = BCWP / BCWS		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%										
		Cost Impact	CV = BCWP – ACWP		$0	$0	$0	$0	$0	$0	-$247,200										
			CPI = BCWP / ACWP		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	84.05%										
		Control Ratio	CR = SPI × CPI		1.00	1.00	1.00	1.00	1.00	1.00	0.84										
POS	Monthly Status	Plan	BCWS		$39,520	$186,240	$186,240	$218,400	$304,000	$304,000	$0	$304,000	$304,000	$304,000	$304,000	$304,000	$304,000	$0	$0	$0	$0
		Actual Burn	ACWP		$39,520	$186,240	$186,240	$218,400	$304,000	$304,000	$304,000										
		Actual Perform	BCWP		$39,520	$186,240	$186,240	$218,400	$304,000	$152,000	$152,000										
	Rolling Status	Plan	BCWS		$39,520	$225,760	$412,000	$630,400	$934,400	$1,238,400	$1,238,400										
		Actual Burn	ACWP		$39,520	$225,760	$412,000	$630,400	$934,400	$1,238,400	$1,542,400										
		Actual Perform	BCWP		$39,520	$225,760	$412,000	$630,400	$934,400	$1,086,400	$1,238,400										
	Rolling Ratios	Schedule Impact	SV = BCWP – BCWS		$0	$0	$0	$0	$0	-$152,000	$0										
			SPI = BCWP / BCWS		100.00%	100.00%	100.00%	100.00%	100.00%	87.73%	100.00%										
		Cost Impact	CV = BCWP – ACWP		$0	$0	$0	$0	$0	-$152,000	-$304,000										
			CPI = BCWP / ACWP		100.00%	100.00%	100.00%	100.00%	100.00%	87.73%	80.29%										
		Control Ratio	CR = SPI × CPI		1.00	1.00	1.00	1.00	1.00	0.77	0.80										
Credit	Monthly Status	Plan	BCWS		$39,520	$191,200	$191,200	$223,360	$279,360	$279,360	$0	$279,360	$279,360	$279,360	$279,360	$279,360	$279,360	$0	$0	$0	$0
		Actual Burn	ACWP		$39,520	$191,200	$191,200	$223,360	$279,360	$279,360	$279,360										
		Actual Perform	BCWP		$39,520	$191,200	$191,200	$223,360	$279,360	$139,680	$139,680										
	Rolling Status	Plan	BCWS		$39,520	$230,720	$421,920	$645,280	$924,640	$1,204,000	$1,204,000										
		Actual Burn	ACWP		$39,520	$230,720	$421,920	$645,280	$924,640	$1,204,000	$1,483,360										
		Actual Perform	BCWP		$39,520	$230,720	$421,920	$645,280	$924,640	$1,064,320	$1,204,000										
	Rolling Ratios	Schedule Impact	SV = BCWP – BCWS		$0	$0	$0	$0	$0	-$139,680	$0										
			SPI = BCWP / BCWS		100.00%	100.00%	100.00%	100.00%	100.00%	88.40%	100.00%										
		Cost Impact	CV = BCWP – ACWP		$0	$0	$0	$0	$0	-$139,680	-$279,360										
			CPI = BCWP / ACWP		100.00%	100.00%	100.00%	100.00%	100.00%	88.40%	81.17%										
		Control Ratio	CR = SPI × CPI		1.00	1.00	1.00	1.00	1.00	0.78	0.81										
Store Management	Monthly Status	Plan	BCWS		$39,520	$186,240	$186,240	$218,400	$304,000	$304,000	$0	$340,000	$340,000	$340,000	$340,000	$340,000	$340,000	$0	$0	$0	$0
		Actual Burn	ACWP		$39,520	$186,240	$186,240	$218,400	$304,000	$304,000	$304,000										
		Actual Perform	BCWP		$39,520	$186,240	$186,240	$218,400	$304,000	$304,000	$0										
	Rolling Status	Plan	BCWS		$39,520	$225,760	$412,000	$630,400	$934,400	$1,238,400	$1,238,400										
		Actual Burn	ACWP		$39,520	$225,760	$412,000	$630,400	$934,400	$1,238,400	$1,542,400										
		Actual Perform	BCWP		$39,520	$225,760	$412,000	$630,400	$934,400	$1,238,400	$1,238,400										
	Rolling Ratios	Schedule Impact	SV = BCWP – BCWS		$0	$0	$0	$0	$0	$0	$0										
			SPI = BCWP / BCWS		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%										
		Cost Impact	CV = BCWP – ACWP		$0	$0	$0	$0	$0	$0	-$304,000										
			CPI = BCWP / ACWP		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	80.29%										
		Control Ratio	CR = SPI × CPI		1.00	1.00	1.00	1.00	1.00	1.00	0.80										
CRM	Monthly Status	Plan	BCWS		$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$0	$151,200	$151,200	$151,200	$151,200	$151,200	$151,200	$0	$0	$0	$0
		Actual Burn	ACWP		$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520										
		Actual Perform	BCWP		$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$0										
	Rolling Status	Plan	BCWS		$39,520	$79,040	$118,560	$158,080	$197,600	$237,120	$237,120										
		Actual Burn	ACWP		$39,520	$79,040	$118,560	$158,080	$197,600	$237,120	$276,640										
		Actual Perform	BCWP		$39,520	$79,040	$118,560	$158,080	$197,600	$237,120	$237,120										
	Rolling Ratios	Schedule Impact	SV = BCWP – BCWS		$0	$0	$0	$0	$0	$0	$0										
			SPI = BCWP / BCWS		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%										
		Cost Impact	CV = BCWP – ACWP		$0	$0	$0	$0	$0	$0	-$39,520										
			CPI = BCWP / ACWP		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	85.71%										
		Control Ratio	CR = SPI × CPI		1.00	1.00	1.00	1.00	1.00	1.00	0.86										
Inventory	Monthly Status	Plan	BCWS		$39,520	$39,520	$39,520	$39,520	$151,200	$151,200	$0	$151,200	$151,200	$151,200	$151,200	$151,200	$151,200	$0	$0	$0	$0
		Actual Burn	ACWP		$39,520	$39,520	$39,520	$39,520	$151,200	$151,200	$151,200										
		Actual Perform	BCWP		$39,520	$39,520	$39,520	$39,520	$151,200	$151,200	$0										
	Rolling Status	Plan	BCWS		$39,520	$79,040	$118,560	$158,080	$309,280	$460,480	$460,480										
		Actual Burn	ACWP		$39,520	$79,040	$118,560	$158,080	$309,280	$460,480	$611,680										
		Actual Perform	BCWP		$39,520	$79,040	$118,560	$158,080	$309,280	$460,480	$460,480										
	Rolling Ratios	Schedule Impact	SV = BCWP – BCWS		$0	$0	$0	$0	$0	$0	$0										
			SPI = BCWP / BCWS		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%										
		Cost Impact	CV = BCWP – ACWP		$0	$0	$0	$0	$0	$0	-$151,200										
			CPI = BCWP / ACWP		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	75.28%										
		Control Ratio	CR = SPI × CPI		1.00	1.00	1.00	1.00	1.00	1.00	0.75										

Exhibit 6C *(continued)*

	Network Service	Monthly Status	Plan	**BCWS**	$0	$0	$0	$0	$0	$0	$154,400	$154,400	$154,400	$154,400	$154,400	$154,400	$154,400	$0	$0	$0	$0
			Actual Burn	**ACWP**	$0	$0	$0	$0	$0	$0	$154,400										
			Actual Perform	**BCWP**	$0	$0	$0	$0	$0	$0	$154,400										
		Rolling Status	Plan	**BCWS**	$0	$0	$0	$0	$0	$0	$154,400										
			Actual Burn	**ACWP**	$0	$0	$0	$0	$0	$0	$154,400										
			Actual Perform	**BCWP**	$0	$0	$0	$0	$0	$0	$154,400										
		Rolling Ratios	Schedule Impact	**SV = BCWP – BCWS**							$0										
				SPI = BCWP / BCWS							100.00%										
			Cost Impact	**CV = BCWP – ACWP**							$0										
				CPI = BCWP / ACWP							100.00%										
			Control Ratio	**CR = SPI × CPI**							1.00										
	Infra Engineering	Monthly Status	Plan	**BCWS**	$0	$0	$0	$0	$0	$0	$358,560	$358,560	$358,560	$358,560	$358,560	$358,560	$358,560	$358,560	$0	$0	$0
			Actual Burn	**ACWP**	$0	$0	$0	$0	$0	$0	$358,560										
			Actual Perform	**BCWP**	$0	$0	$0	$0	$0	$0	$358,560										
		Rolling Status	Plan	**BCWS**	$0	$0	$0	$0	$0	$0	$358,560										
			Actual Burn	**ACWP**	$0	$0	$0	$0	$0	$0	$358,560										
			Actual Perform	**BCWP**	$0	$0	$0	$0	$0	$0	$358,560										
		Rolling Ratios	Schedule Impact	**SV = BCWP – BCWS**							$0										
				SPI = BCWP / BCWS							100.00%										
			Cost Impact	**CV = BCWP – ACWP**							$0										
				CPI = BCWP / ACWP							100.00%										
			Control Ratio	**CR = SPI × CPI**							1.00										
	Quality Assurance	Monthly Status	Plan	**BCWS**	$40,000	$40,000	$40,000	$40,000	$108,800	$108,800	$0	$108,800	$108,800	$108,800	$108,800	$108,800	$108,800	$108,800	$0	$0	$0
			Actual Burn	**ACWP**	$40,000	$40,000	$40,000	$40,000	$108,800	$108,800	$108,800										
			Actual Perform	**BCWP**	$40,000	$40,000	$40,000	$40,000	$108,800	$54,400	$54,400										
		Rolling Status	Plan	**BCWS**	$40,000	$80,000	$120,000	$160,000	$268,800	$377,600	$377,600										
			Actual Burn	**ACWP**	$40,000	$80,000	$120,000	$160,000	$268,800	$377,600	$486,400										
			Actual Perform	**BCWP**	$40,000	$80,000	$120,000	$160,000	$268,800	$323,200	$377,600										
		Rolling Ratios	Schedule Impact	**SV = BCWP – BCWS**	$0	$0	$0	$0	$0	-$54,400	$0										
				SPI = BCWP / BCWS	100.00%	100.00%	100.00%	100.00%	100.00%	85.59%	100.00%										
			Cost Impact	**CV = BCWP – ACWP**	$0	$0	$0	$0	$0	-$54,400	-$108,800										
				CPI = BCWP / ACWP	100.00%	100.00%	100.00%	100.00%	100.00%	85.59%	77.63%										
			Control Ratio	**CR = SPI × CPI**	1.00	1.00	1.00	1.00	1.00	0.73	0.78										
	Testing	Monthly Status	Plan	**BCWS**	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$0	$164,000	$164,000	$164,000	$164,000	$164,000	$164,000	$148,000	$0	$0	$0
			Actual Burn	**ACWP**	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000										
			Actual Perform	**BCWP**	$40,000	$40,000	$40,000	$40,000	$40,000	$20,000	$20,000										
		Rolling Status	Plan	**BCWS**	$40,000	$80,000	$120,000	$160,000	$200,000	$240,000	$240,000										
			Actual Burn	**ACWP**	$40,000	$80,000	$120,000	$160,000	$200,000	$240,000	$280,000										
			Actual Perform	**BCWP**	$40,000	$80,000	$120,000	$160,000	$200,000	$220,000	$240,000										
		Rolling Ratios	Schedule Impact	**SV = BCWP – BCWS**	$0	$0	$0	$0	$0	-$20,000	$0										
				SPI = BCWP / BCWS	100.00%	100.00%	100.00%	100.00%	100.00%	91.67%	100.00%										
			Cost Impact	**CV = BCWP – ACWP**	$0	$0	$0	$0	$0	-$20,000	-$40,000										
				CPI = BCWP / ACWP	100.00%	100.00%	100.00%	100.00%	100.00%	91.67%	85.71%										
			Control Ratio	**CR = SPI × CPI**	1.00	1.00	1.00	1.00	1.00	0.84	0.86										
	Tech Mgt & Operations	Monthly Status	Plan	**BCWS**	$35,200	$35,200	$35,200	$50,400	$231,200	$231,200	$0	$267,200	$267,200	$267,200	$267,200	$267,200	$267,200	$267,200	$0	$0	$0
			Actual Burn	**ACWP**	$35,200	$35,200	$35,200	$50,400	$231,200	$231,200	$231,200										
			Actual Perform	**BCWP**	$35,200	$35,200	$35,200	$50,400	$231,200	$231,200	$0										
		Rolling Status	Plan	**BCWS**	$35,200	$70,400	$105,600	$156,000	$387,200	$618,400	$618,400										
			Actual Burn	**ACWP**	$35,200	$70,400	$105,600	$156,000	$387,200	$618,400	$849,600										
			Actual Perform	**BCWP**	$35,200	$70,400	$105,600	$156,000	$387,200	$618,400	$618,400										
		Rolling Ratios	Schedule Impact	**SV = BCWP – BCWS**	$0	$0	$0	$0	$0	$0	$0										
				SPI = BCWP / BCWS	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%										
			Cost Impact	**CV = BCWP – ACWP**	$0	$0	$0	$0	$0	$0	-$231,200										
				CPI = BCWP / ACWP	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	72.79%										
			Control Ratio	**CR = SPI × CPI**	1.00	1.00	1.00	1.00	1.00	1.00	0.73										
	Training	Monthly Status	Plan	**BCWS**	$0	$0	$0	$0	$60,000	$60,000	$0	$80,000	$80,000	$120,000	$120,000	$120,000	$120,000	$120,000	$120,000	$120,000	$120,000
			Actual Burn	**ACWP**	$0	$0	$0	$0	$60,000	$60,000	$60,000										
			Actual Perform	**BCWP**	$0	$0	$0	$0	$60,000	$30,000	$30,000										
		Rolling Status	Plan	**BCWS**	$0	$0	$0	$0	$60,000	$120,000	$120,000										
			Actual Burn	**ACWP**	$0	$0	$0	$0	$60,000	$120,000	$180,000										
			Actual Perform	**BCWP**	$0	$0	$0	$0	$60,000	$90,000	$120,000										
		Rolling Ratios	Schedule Impact	**SV = BCWP – BCWS**					$0	-$30,000	$0										
				SPI = BCWP / BCWS					100.00%	75.00%	100.00%										
			Cost Impact	**CV = BCWP – ACWP**					$0	-$30,000	-$60,000										
				CPI = BCWP / ACWP					100.00%	75.00%	66.67%										
			Control Ratio	**CR = SPI × CPI**					1.00	0.56	0.67										
	Field Deploy	Monthly Status	Plan	**BCWS**	$0	$0	$0	$0	$0	$0	$0	$0	$40,000	$40,000	$40,000	$88,000	$88,000	$160,000	$160,000	$160,000	$160,000
			Actual Burn	**ACWP**	$0	$0	$0	$0	$0	$0	$0										
			Actual Perform	**BCWP**	$0	$0	$0	$0	$0	$0	$0										
		Rolling Status	Plan	**BCWS**	$0	$0	$0	$0	$0	$0	$0										
			Actual Burn	**ACWP**	$0	$0	$0	$0	$0	$0	$0										
			Actual Perform	**BCWP**	$0	$0	$0	$0	$0	$0	$0										
		Rolling Ratios	Schedule Impact	**SV = BCWP – BCWS**							$0										
				SPI = BCWP / BCWS							#DIV/0!										
			Cost Impact	**CV = BCWP – ACWP**							$0										
				CPI = BCWP / ACWP							#DIV/0!										
			Control Ratio	**CR = SPI × CPI**							#DIV/0!										
SW	Purchase + Maintenance			Planned Expense	$0	$28,320	$1,332,574	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
				Actual Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
HW	Puchase + Maintenance			Planned Expense	$0	$80,700	$74,750	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
				Actual Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
				MonthlyTotal Planned SW + HW Expense	$0	$109,020	$1,407,324	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
				Rolling Total Planned SW + HW Expense	$0	$109,020	$1,516,344	$1,516,344	$1,516,344	$1,516,344	$1,516,344	$1,516,344	$1,516,344	$1,516,344	$1,516,344	$1,516,344	$1,516,344	$1,516,344	$1,516,344	$1,516,344	$1,516,344

Exhibit 6D: Clothes 'R' Us Product Manager Impact (see accompanying file)

					Plan	Development Product Definition Architecture			Implement Requirements - Design - Code - Test									Terminate Deploy			
					ATP			Review Acceptance			Requirements Freeze		Designs Complete			Code Complete		Test Complete			Initial Deployments Complete	
					Year 2002												Year 2003				
					Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Clothes R US IT Staff																					
Executive Management				Plan	$88,750	$88,750	$88,750	$88,750	$88,750	$88,750	$0	$88,750	$0	$88,750	$88,750	$88,750	$88,750	$88,750	$88,750	$88,750	$88,750
Product Management				Plan	$47,500	$47,500	$47,500	$47,500	$47,500	$47,500	$0	$47,500	$0	$47,500	$47,500	$47,500	$47,500	$47,500	$47,500	$47,500	$0
Architecture				Plan	$56,667	$56,667	$56,667	$56,667	$56,667	$56,667	$0	$56,667	$0	$56,667	$56,667	$56,667	$56,667	$56,667	$56,667	$56,667	$0
	Monthly Status	Plan	**BCWS**		$192,917	$192,917	$192,917	$192,917	$192,917	$192,917	$0	$192,917	$0	$192,917	$192,917	$192,917	$192,917	$192,917	$192,917	$192,917	$88,750
		Actual Burn	**ACWP**		$192,917	$192,917	$192,917	$192,917	$192,917	$192,917	$192,917	$192,917	$192,917								
		Actual Perform	**BCWP**		$192,917	$192,917	$192,917	$192,917	$192,917	$192,917	$0	$169,167	$23,750								
	Rolling Status	Plan	**BCWS**		$192,917	$385,834	$578,751	$771,668	$964,585	$1,157,502	$1,157,502	$1,350,419	$1,350,419	$1,543,336	$1,736,253	$1,929,170	$2,122,087	$2,315,004	$2,507,921	$2,700,838	$2,789,588
		Actual Burn	**ACWP**		$192,917	$385,834	$578,751	$771,668	$964,585	$1,157,502	$1,350,419	$1,543,336	$1,736,253								
		Actual Perform	**BCWP**		$192,917	$385,834	$578,751	$771,668	$964,585	$1,157,502	$1,157,502	$1,326,669	$1,350,419								
	Rolling Ratios	Schedule Impact	**SV = BCWP – BCWS**		$0	$0	$0	$0	$0	$0	$0	-$23,750	$0								
			SPI = BCWP / BCWS		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	98.24%	100.00%								
		Cost Impact	**CV = BCWP – ACWP**		$0	$0	$0	$0	$0	$0	-$192,917	-$216,667	-$385,834								
			CPI = BCWP / ACWP		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	85.71%	85.96%	77.78%								
		Control Ratio	**CR = SPI × CPI**		1.00	1.00	1.00	1.00	1.00	1.00	0.86	0.84	0.78								
Big ABC Consulting Company Rollup																					
	Monthly Status	Plan	**BCWS**		$379,200	$1,005,120	$1,005,120	$1,116,800	$1,765,280	$1,765,280	$512,960	$2,605,920	$0	$2,645,920	$2,685,920	$2,685,920	$2,733,920	$2,733,920	$1,409,760	$280,000	$280,000
		Actual Burn	**ACWP**		$379,200	$1,005,120	$1,005,120	$1,116,800	$1,765,280	$1,765,280	$2,278,240	$2,605,920	$2,605,920								
		Actual Perform	**BCWP**		$379,200	$1,005,120	$1,005,120	$1,116,800	$1,765,280	$1,369,200	$909,040	$1,342,512	$1,260,936								
	Rolling Status	Plan	**BCWS**		$379,200	$1,384,320	$2,389,440	$3,506,240	$5,271,520	$7,036,800	$7,549,760	$10,155,680	$10,155,680	$12,801,600	$15,487,520	$18,173,440	$20,907,360	$23,641,280	$25,051,040	$25,331,040	$25,611,040
		Actual Burn	**ACWP**		$379,200	$1,384,320	$2,389,440	$3,506,240	$5,271,520	$7,036,800	$9,315,040	$11,920,960	$14,526,880								
		Actual Perform	**BCWP**		$379,200	$1,384,320	$2,389,440	$3,506,240	$5,271,520	$6,640,720	$7,549,760	$8,892,272	$10,153,208								
	Rolling Ratios	Schedule Impact	**SV = BCWP – BCWS**		$0	$0	$0	$0	$0	-$396,080	$0	-$1,263,408	-$2,472								
			SPI = BCWP / BCWS		100.00%	100.00%	100.00%	100.00%	100.00%	94.37%	100.00%	87.56%	99.98%								
		Cost Impact	**CV = BCWP – ACWP**		$0	$0	$0	$0	$0	-$396,080	-$1,765,280	-$3,028,688	-$4,373,672								
			CPI = BCWP / ACWP		100.00%	100.00%	100.00%	100.00%	100.00%	94.37%	81.05%	74.59%	69.89%								
		Control Ratio	**CR = SPI × CPI**		1.00	1.00	1.00	1.00	1.00	0.89	0.81	0.65	0.70								
Big ABC Consulting Company - Project Breakout																					
PMO	Monthly Status	Plan	**BCWS**		$66,400	$247,200	$247,200	$247,200	$247,200	$247,200	$0	$247,200	$0	$247,200	$247,200	$247,200	$247,200	$247,200	$247,200	$0	$0
		Actual Burn	**ACWP**		$66,400	$247,200	$247,200	$247,200	$247,200	$247,200	$247,200	$247,200	$247,200								
		Actual Perform	**BCWP**		$66,400	$247,200	$247,200	$247,200	$247,200	$247,200	$0	$163,152	$81,576								
	Rolling Status	Plan	**BCWS**		$66,400	$313,600	$560,800	$808,000	$1,055,200	$1,302,400	$1,302,400	$1,549,600	$1,549,600								
		Actual Burn	**ACWP**		$66,400	$313,600	$560,800	$808,000	$1,055,200	$1,302,400	$1,549,600	$1,796,800	$2,044,000								
		Actual Perform	**BCWP**		$66,400	$313,600	$560,800	$808,000	$1,055,200	$1,302,400	$1,302,400	$1,465,552	$1,547,128								
	Rolling Ratios	Schedule Impact	**SV = BCWP – BCWS**		$0	$0	$0	$0	$0	$0	$0	-$84,048	-$2,472								
			SPI = BCWP / BCWS		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	94.58%	99.84%								
		Cost Impact	**CV = BCWP – ACWP**		$0	$0	$0	$0	$0	$0	-$247,200	-$331,248	-$496,872								
			CPI = BCWP / ACWP		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	84.05%	81.56%	75.69%								
		Control Ratio	**CR = SPI × CPI**		1.00	1.00	1.00	1.00	1.00	1.00	0.84	0.77	0.76								
POS	Monthly Status	Plan	**BCWS**		$39,520	$186,240	$186,240	$218,400	$304,000	$304,000	$0	$304,000	$0	$304,000	$304,000	$304,000	$304,000	$304,000	$0	$0	$0
		Actual Burn	**ACWP**		$39,520	$186,240	$186,240	$218,400	$304,000	$304,000	$304,000	$304,000	$304,000								
		Actual Perform	**BCWP**		$39,520	$186,240	$186,240	$218,400	$304,000	$152,000	$152,000	$152,000	$152,000								
	Rolling Status	Plan	**BCWS**		$39,520	$225,760	$412,000	$630,400	$934,400	$1,238,400	$1,238,400	$1,542,400	$1,542,400								
		Actual Burn	**ACWP**		$39,520	$225,760	$412,000	$630,400	$934,400	$1,238,400	$1,542,400	$1,846,400	$2,150,400								
		Actual Perform	**BCWP**		$39,520	$225,760	$412,000	$630,400	$934,400	$1,086,400	$1,238,400	$1,390,400	$1,542,400								
	Rolling Ratios	Schedule Impact	**SV = BCWP – BCWS**		$0	$0	$0	$0	$0	-$152,000	$0	-$152,000	$0								
			SPI = BCWP / BCWS		100.00%	100.00%	100.00%	100.00%	100.00%	87.73%	100.00%	90.15%	100.00%								
		Cost Impact	**CV = BCWP – ACWP**		$0	$0	$0	$0	$0	-$152,000	-$304,000	-$456,000	-$608,000								
			CPI = BCWP / ACWP		100.00%	100.00%	100.00%	100.00%	100.00%	87.73%	80.29%	75.30%	71.73%								
		Control Ratio	**CR = SPI × CPI**		1.00	1.00	1.00	1.00	1.00	0.77	0.80	0.68	0.72								
Credit	Monthly Status	Plan	**BCWS**		$39,520	$191,200	$191,200	$223,360	$279,360	$279,360	$0	$279,360	$0	$279,360	$279,360	$279,360	$279,360	$279,360	$0	$0	$0
		Actual Burn	**ACWP**		$39,520	$191,200	$191,200	$223,360	$279,360	$279,360	$279,360	$279,360	$279,360								
		Actual Perform	**BCWP**		$39,520	$191,200	$191,200	$223,360	$279,360	$139,680	$139,680	$139,680	$139,680								
	Rolling Status	Plan	**BCWS**		$39,520	$230,720	$421,920	$645,280	$924,640	$1,204,000	$1,204,000	$1,483,360	$1,483,360								
		Actual Burn	**ACWP**		$39,520	$230,720	$421,920	$645,280	$924,640	$1,204,000	$1,483,360	$1,762,720	$2,042,080								
		Actual Perform	**BCWP**		$39,520	$230,720	$421,920	$645,280	$924,640	$1,064,320	$1,204,000	$1,343,680	$1,483,360								
	Rolling Ratios	Schedule Impact	**SV = BCWP – BCWS**		$0	$0	$0	$0	$0	-$139,680	$0	-$139,680	$0								
			SPI = BCWP / BCWS		100.00%	100.00%	100.00%	100.00%	100.00%	88.40%	100.00%	90.58%	100.00%								
		Cost Impact	**CV = BCWP – ACWP**		$0	$0	$0	$0	$0	-$139,680	-$279,360	-$419,040	-$558,720								
			CPI = BCWP / ACWP		100.00%	100.00%	100.00%	100.00%	100.00%	88.40%	81.17%	76.23%	72.64%								
		Control Ratio	**CR = SPI × CPI**		1.00	1.00	1.00	1.00	1.00	0.78	0.81	0.69	0.73								
Store Management	Monthly Status	Plan	**BCWS**		$39,520	$186,240	$186,240	$218,400	$304,000	$304,000	$0	$340,000	$0	$340,000	$340,000	$340,000	$340,000	$340,000	$0	$0	$0
		Actual Burn	**ACWP**		$39,520	$186,240	$186,240	$218,400	$304,000	$304,000	$304,000	$340,000	$340,000								
		Actual Perform	**BCWP**		$39,520	$186,240	$186,240	$218,400	$304,000	$304,000	$0	$170,000	$170,000								
	Rolling Status	Plan	**BCWS**		$39,520	$225,760	$412,000	$630,400	$934,400	$1,238,400	$1,238,400	$1,578,400	$1,578,400								
		Actual Burn	**ACWP**		$39,520	$225,760	$412,000	$630,400	$934,400	$1,238,400	$1,542,400	$1,882,400	$2,222,400								
		Actual Perform	**BCWP**		$39,520	$225,760	$412,000	$630,400	$934,400	$1,238,400	$1,238,400	$1,408,400	$1,578,400								
	Rolling Ratios	Schedule Impact	**SV = BCWP – BCWS**		$0	$0	$0	$0	$0	$0	$0	-$170,000	$0								
			SPI = BCWP / BCWS		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	89.23%	100.00%								
		Cost Impact	**CV = BCWP – ACWP**		$0	$0	$0	$0	$0	$0	-$304,000	-$474,000	-$644,000								
			CPI = BCWP / ACWP		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	80.29%	74.82%	71.02%								
		Control Ratio	**CR = SPI × CPI**		1.00	1.00	1.00	1.00	1.00	1.00	0.80	0.67	0.71								
CRM	Monthly Status	Plan	**BCWS**		$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$0	$151,200	$0	$151,200	$151,200	$151,200	$151,200	$151,200	$0	$0	$0
		Actual Burn	**ACWP**		$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$151,200	$151,200								
		Actual Perform	**BCWP**		$39,520	$39,520	$39,520	$39,520	$39,520	$39,520	$0	$75,600	$75,600								
	Rolling Status	Plan	**BCWS**		$39,520	$79,040	$118,560	$158,080	$197,600	$237,120	$237,120	$388,320	$388,320								
		Actual Burn	**ACWP**		$39,520	$79,040	$118,560	$158,080	$197,600	$237,120	$276,640	$427,840	$579,040								
		Actual Perform	**BCWP**		$39,520	$79,040	$118,560	$158,080	$197,600	$237,120	$237,120	$312,720	$388,320								
	Rolling Ratios	Schedule Impact	**SV = BCWP – BCWS**		$0	$0	$0	$0	$0	$0	$0	-$75,600	$0								
			SPI = BCWP / BCWS		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	80.53%	100.00%								
		Cost Impact	**CV = BCWP – ACWP**		$0	$0	$0	$0	$0	$0	-$39,520	-$115,120	-$190,720								
			CPI = BCWP / ACWP		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	85.71%	73.09%	67.06%								
		Control Ratio	**CR = SPI × CPI**		1.00	1.00	1.00	1.00	1.00	1.00	0.86	0.59	0.67								
Inventory	Monthly Status	Plan	**BCWS**		$39,520	$39,520	$39,520	$39,520	$151,200	$151,200	$0	$151,200	$0	$151,200	$151,200	$151,200	$151,200	$151,200	$0	$0	$0
		Actual Burn	**ACWP**		$39,520	$39,520	$39,520	$39,520	$151,200	$151,200	$151,200	$151,200	$151,200								
		Actual Perform	**BCWP**		$39,520	$39,520	$39,520	$39,520	$151,200	$151,200	$0	$75,600	$75,600								
	Rolling Status	Plan	**BCWS**		$39,520	$79,040	$118,560	$158,080	$309,280	$460,480	$460,480	$611,680	$611,680								
		Actual Burn	**ACWP**		$39,520	$79,040	$118,560	$158,080	$309,280	$460,480	$611,680	$762,880	$914,080								
		Actual Perform	**BCWP**		$39,520	$79,040	$118,560	$158,080	$309,280	$460,480	$460,480	$536,080	$611,680								
	Rolling Ratios	Schedule Impact	**SV = BCWP – BCWS**		$0	$0	$0	$0	$0	$0	$0	-$75,600	$0								
			SPI = BCWP / BCWS		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	87.64%	100.00%								
		Cost Impact	**CV = BCWP – ACWP**		$0	$0	$0	$0	$0	$0	-$151,200	-$226,800	-$302,400								
			CPI = BCWP / ACWP		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	75.28%	70.27%	66.92%								
		Control Ratio	**CR = SPI × CPI**		1.00	1.00	1.00	1.00	1.00	1.00	0.75	0.62	0.67								

Exhibit 6D *(continued)*

	Network Service	Monthly Status	Plan	**BCWS**	$0	$0	$0	$0	$0	$0	$154,400	$154,400	$0	$154,400	$154,400	$154,400	$154,400	$154,400	$0	$0	$0	$0
			Actual Burn	**ACWP**	$0	$0	$0	$0	$0	$0	$154,400	$154,400	$154,400									
			Actual Perform	**BCWP**	$0	$0	$0	$0	$0	$0	$154,400	$77,200	$77,200									
		Rolling Status	Plan	**BCWS**	$0	$0	$0	$0	$0	$0	$154,400	$308,800	$308,800									
			Actual Burn	**ACWP**	$0	$0	$0	$0	$0	$0	$154,400	$308,800	$463,200									
			Actual Perform	**BCWP**	$0	$0	$0	$0	$0	$0	$154,400	$231,600	$308,800									
		Rolling Ratios	Schedule Impact	**SV = BCWP – BCWS**							$0	-$77,200	$0									
				SPI = BCWP / BCWS							100.00%	75.00%	100.00%									
			Cost Impact	**CV = BCWP – ACWP**							$0	-$77,200	-$154,400									
				CPI = BCWP / ACWP							100.00%	75.00%	66.67%									
			Control Ratio	**CR = SPI x CPI**							1.00	0.56	0.67									
	Infra Engineering	Monthly Status	Plan	**BCWS**	$0	$0	$0	$0	$0	$0	$358,560	$358,560	$0	$358,560	$358,560	$358,560	$358,560	$358,560	$358,560	$0	$0	$0
			Actual Burn	**ACWP**	$0	$0	$0	$0	$0	$0	$358,560	$358,560	$358,560									
			Actual Perform	**BCWP**	$0	$0	$0	$0	$0	$0	$358,560	$179,280	$179,280									
		Rolling Status	Plan	**BCWS**	$0	$0	$0	$0	$0	$0	$358,560	$717,120	$717,120									
			Actual Burn	**ACWP**	$0	$0	$0	$0	$0	$0	$358,560	$717,120	$1,075,680									
			Actual Perform	**BCWP**	$0	$0	$0	$0	$0	$0	$358,560	$537,840	$717,120									
		Rolling Ratios	Schedule Impact	**SV = BCWP – BCWS**							$0	-$179,280	$0									
				SPI = BCWP / BCWS							100.00%	75.00%	100.00%									
			Cost Impact	**CV = BCWP – ACWP**							$0	-$179,280	-$358,560									
				CPI = BCWP / ACWP							100.00%	75.00%	66.67%									
			Control Ratio	**CR = SPI x CPI**							1.00	0.56	0.67									
	Quality Assurance	Monthly Status	Plan	**BCWS**	$40,000	$40,000	$40,000	$40,000	$108,800	$108,800	$0	$108,800	$0	$108,800	$108,800	$108,800	$108,800	$108,800	$108,800	$0	$0	$0
			Actual Burn	**ACWP**	$40,000	$40,000	$40,000	$40,000	$108,800	$108,800	$108,800	$108,800	$108,800									
			Actual Perform	**BCWP**	$40,000	$40,000	$40,000	$40,000	$108,800	$54,400	$54,400	$54,400	$54,400									
		Rolling Status	Plan	**BCWS**	$40,000	$80,000	$120,000	$160,000	$268,800	$377,600	$377,600	$486,400	$486,400									
			Actual Burn	**ACWP**	$40,000	$80,000	$120,000	$160,000	$268,800	$377,600	$486,400	$595,200	$704,000									
			Actual Perform	**BCWP**	$40,000	$80,000	$120,000	$160,000	$268,800	$323,200	$377,600	$432,000	$486,400									
		Rolling Ratios	Schedule Impact	**SV = BCWP – BCWS**	$0	$0	$0	$0	$0	-$54,400	$0	-$54,400	$0									
				SPI = BCWP / BCWS	100.00%	100.00%	100.00%	100.00%	100.00%	85.59%	100.00%	88.82%	100.00%									
			Cost Impact	**CV = BCWP – ACWP**	$0	$0	$0	$0	$0	-$54,400	-$108,800	-$163,200	-$217,600									
				CPI = BCWP / ACWP	100.00%	100.00%	100.00%	100.00%	100.00%	85.59%	77.63%	72.58%	69.09%									
			Control Ratio	**CR = SPI x CPI**	1.00	1.00	1.00	1.00	1.00	0.73	0.78	0.64	0.69									
	Testing	Monthly Status	Plan	**BCWS**	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$0	$164,000	$0	$164,000	$164,000	$164,000	$164,000	$164,000	$148,000	$0	$0	$0
			Actual Burn	**ACWP**	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$164,000	$164,000									
			Actual Perform	**BCWP**	$40,000	$40,000	$40,000	$40,000	$40,000	$20,000	$20,000	$82,000	$82,000									
		Rolling Status	Plan	**BCWS**	$40,000	$80,000	$120,000	$160,000	$200,000	$240,000	$240,000	$404,000	$404,000									
			Actual Burn	**ACWP**	$40,000	$80,000	$120,000	$160,000	$200,000	$240,000	$280,000	$444,000	$608,000									
			Actual Perform	**BCWP**	$40,000	$80,000	$120,000	$160,000	$200,000	$220,000	$240,000	$322,000	$404,000									
		Rolling Ratios	Schedule Impact	**SV = BCWP – BCWS**	$0	$0	$0	$0	$0	-$20,000	$0	-$82,000	$0									
				SPI = BCWP / BCWS	100.00%	100.00%	100.00%	100.00%	100.00%	91.67%	100.00%	79.70%	100.00%									
			Cost Impact	**CV = BCWP – ACWP**	$0	$0	$0	$0	$0	-$20,000	-$40,000	-$122,000	-$204,000									
				CPI = BCWP / ACWP	100.00%	100.00%	100.00%	100.00%	100.00%	91.67%	85.71%	72.52%	66.45%									
			Control Ratio	**CR = SPI x CPI**	1.00	1.00	1.00	1.00	1.00	0.84	0.86	0.58	0.66									
	Tech Mgt & Operations	Monthly Status	Plan	**BCWS**	$35,200	$35,200	$35,200	$50,400	$231,200	$231,200	$0	$267,200	$0	$267,200	$267,200	$267,200	$267,200	$267,200	$267,200	$0	$0	$0
			Actual Burn	**ACWP**	$35,200	$35,200	$35,200	$50,400	$231,200	$231,200	$231,200	$267,200	$267,200									
			Actual Perform	**BCWP**	$35,200	$35,200	$35,200	$50,400	$231,200	$231,200	$0	$133,600	$133,600									
		Rolling Status	Plan	**BCWS**	$35,200	$70,400	$105,600	$156,000	$387,200	$618,400	$618,400	$885,600	$885,600									
			Actual Burn	**ACWP**	$35,200	$70,400	$105,600	$156,000	$387,200	$618,400	$849,600	$1,116,800	$1,384,000									
			Actual Perform	**BCWP**	$35,200	$70,400	$105,600	$156,000	$387,200	$618,400	$618,400	$752,000	$885,600									
		Rolling Ratios	Schedule Impact	**SV = BCWP – BCWS**	$0	$0	$0	$0	$0	$0	$0	-$133,600	$0									
				SPI = BCWP / BCWS	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	84.91%	100.00%									
			Cost Impact	**CV = BCWP – ACWP**	$0	$0	$0	$0	$0	$0	-$231,200	-$364,800	-$498,400									
				CPI = BCWP / ACWP	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	72.79%	67.34%	63.99%									
			Control Ratio	**CR = SPI x CPI**	1.00	1.00	1.00	1.00	1.00	1.00	0.73	0.57	0.64									
	Training	Monthly Status	Plan	**BCWS**	$0	$0	$0	$0	$60,000	$60,000	$0	$80,000	$0	$80,000	$120,000	$120,000	$120,000	$120,000	$120,000	$120,000	$120,000	$120,000
			Actual Burn	**ACWP**	$0	$0	$0	$0	$60,000	$60,000	$60,000	$80,000	$80,000									
			Actual Perform	**BCWP**	$0	$0	$0	$0	$60,000	$30,000	$30,000	$40,000	$40,000									
		Rolling Status	Plan	**BCWS**	$0	$0	$0	$0	$60,000	$120,000	$120,000	$200,000	$200,000									
			Actual Burn	**ACWP**	$0	$0	$0	$0	$60,000	$120,000	$180,000	$260,000	$340,000									
			Actual Perform	**BCWP**	$0	$0	$0	$0	$60,000	$90,000	$120,000	$160,000	$200,000									
		Rolling Ratios	Schedule Impact	**SV = BCWP – BCWS**					$0	-$30,000	$0	-$40,000	$0									
				SPI = BCWP / BCWS					100.00%	75.00%	100.00%	80.00%	100.00%									
			Cost Impact	**CV = BCWP – ACWP**					$0	-$30,000	-$60,000	-$100,000	-$140,000									
				CPI = BCWP / ACWP					100.00%	75.00%	66.67%	61.54%	58.82%									
			Control Ratio	**CR = SPI x CPI**					1.00	0.56	0.67	0.49	0.59									
	Field Deploy	Monthly Status	Plan	**BCWS**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$40,000	$40,000	$40,000	$88,000	$88,000	$160,000	$160,000	$160,000	$160,000
			Actual Burn	**ACWP**	$0	$0	$0	$0	$0	$0	$0	$0	$0									
			Actual Perform	**BCWP**	$0	$0	$0	$0	$0	$0	$0	$0	$0									
		Rolling Status	Plan	**BCWS**	$0	$0	$0	$0	$0	$0	$0	$0	$0									
			Actual Burn	**ACWP**	$0	$0	$0	$0	$0	$0	$0	$0	$0									
			Actual Perform	**BCWP**	$0	$0	$0	$0	$0	$0	$0	$0	$0									
		Rolling Ratios	Schedule Impact	**SV = BCWP – BCWS**							$0	$0	$0									
				SPI = BCWP / BCWS							#DIV/0!	#DIV/0!	#DIV/0!									
			Cost Impact	**CV = BCWP – ACWP**							$0	$0	$0									
				CPI = BCWP / ACWP							#DIV/0!	#DIV/0!	#DIV/0!									
			Control Ratio	**CR = SPI x CPI**							#DIV/0!	#DIV/0!	#DIV/0!									
SW	Purchase + Maintenance			Planned Expense	$0	$28,320	$1,332,574	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
				Actual Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
HW	Puchase + Maintenance			Planned Expense	$0	$80,700	$74,750	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
				Actual Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
														$0								
			MonthlyTotal Planned SW + HW Expense		$0	$109,020	$1,407,324	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
			Rolling Total Planned SW + HW Expense		$0	$109,020	$1,516,344	$1,516,344	$1,516,344	$1,516,344	$1,516,344	$1,516,344	$1,516,344	$1,516,344	$1,516,344	$1,516,344	$1,516,344	$1,516,344	$1,516,344	$1,516,344	$1,516,344	$1,516,344