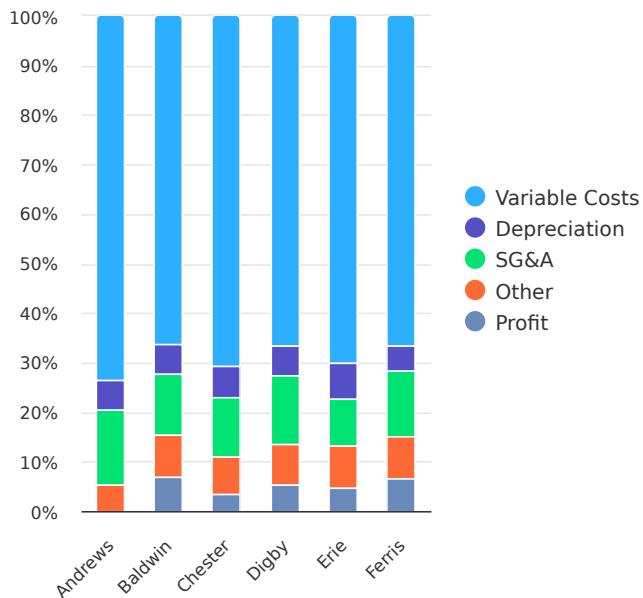
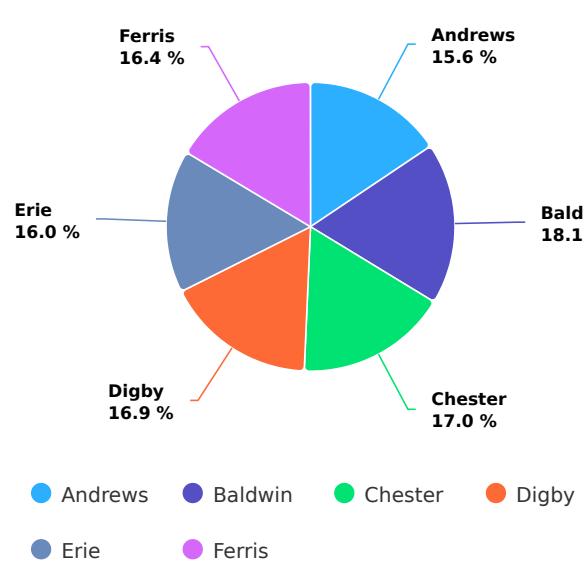


Roster							
Andrews	Baldwin	Chester					
Derey Yovel							
Digby	Erie	Ferris					
Selected Financial Statistics							
	Andrews	Baldwin	Chester	Digby	Erie	Ferris	Average
ROS	-0.2%	6.8%	3.5%	5.4%	4.6%	6.5%	4.4%
Asset Turnover	1.07	1.13	1.10	1.11	0.99	1.25	1.11
ROA	-0.2%	7.7%	3.9%	6.0%	4.6%	8.1%	5.0%
Leverage	2.15	1.92	2.00	1.95	1.98	1.93	1.99
ROE	-0.5%	14.7%	7.8%	11.7%	9.0%	15.6%	9.7%
Sales	\$109,869	\$126,792	\$119,636	\$118,481	\$112,659	\$115,012	\$117,075
EBIT	\$5,147	\$19,340	\$12,622	\$15,812	\$14,348	\$16,497	\$13,961
Profit	(\$244)	\$8,568	\$4,233	\$6,396	\$5,190	\$7,463	\$5,268
Cumulative Profit	\$3,941	\$12,753	\$8,418	\$10,581	\$9,375	\$11,649	\$9,453
SG&A to Sales Ratio	15.36%	12.09%	12.26%	13.66%	9.70%	13.09%	12.69%
Contribution Margin	26.21%	33.57%	29.48%	33.45%	29.88%	33.39%	31.00%
Emergency Loan	\$0	\$0	\$0	\$0	\$0	\$0	\$0

### Percent of Sales



### Market Share

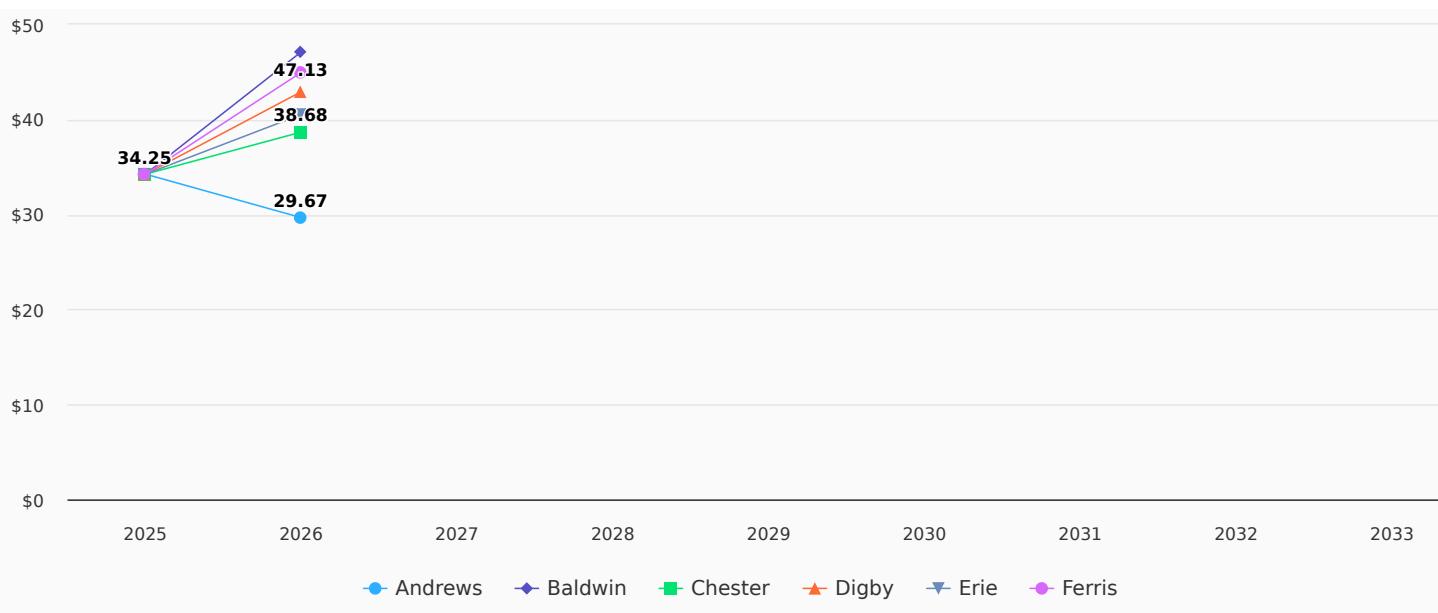


# Stock & Bonds

CP131975\_10 Round: 1 Dec. 31, 2026

Stock Market Summary									
Company	Closing Price	Change	Shares Outstanding	Market Cap	Book Value	EPS	Dividend	Yield	P/E
Andrews	\$29.67	(\$4.58)	2,000,000	\$59m	\$23.85	(\$0.12)	\$0.00	0%	-242.99
Baldwin	\$47.13	\$12.89	2,046,457	\$96m	\$28.39	\$4.19	\$0.00	0%	11.26
Chester	\$38.68	\$4.43	2,069,553	\$80m	\$26.36	\$2.05	\$0.00	0%	18.91
Digby	\$42.93	\$8.68	2,015,458	\$87m	\$27.22	\$3.17	\$0.00	0%	13.53
Erie	\$40.53	\$6.28	2,128,280	\$86m	\$27.03	\$2.44	\$0.00	0%	16.62
Ferris	\$44.97	\$10.72	2,000,000	\$90m	\$23.85	\$3.73	\$3.85	8.6%	12.05

## Stock Price



## Bond Market Summary

Company	Series	Face Value	Yield	Closing Price	S&P Rating
Andrews	11.0S2027	\$6,950,000	11.11%	\$99.02	CCC
	12.5S2029	\$13,900,000	12.38%	\$100.96	CCC
	14.0S2031	\$20,850,000	13.1%	\$106.83	CCC
	11.3S2036	\$900,000	11.83%	\$95.50	CCC
Baldwin	11.0S2027	\$993,230	11.05%	\$99.55	B
	12.5S2029	\$13,900,000	12.2%	\$102.42	B
	14.0S2031	\$20,850,000	12.83%	\$109.12	B
Chester	11.0S2027	\$1,788,298	11.08%	\$99.28	B
	12.5S2029	\$13,900,000	12.29%	\$101.69	B
	14.0S2031	\$20,850,000	12.97%	\$107.97	B
Digby	12.5S2029	\$13,829,103	12.23%	\$102.18	B
	14.0S2031	\$20,850,000	12.87%	\$108.74	B
Erie	11.0S2027	\$3,809,977	11.07%	\$99.37	B
	12.5S2029	\$13,900,000	12.26%	\$101.93	B
	14.0S2031	\$20,850,000	12.92%	\$108.35	B
Ferris	12.5S2029	\$5,899,760	12.23%	\$102.18	B
	14.0S2031	\$20,850,000	12.87%	\$108.74	B

Next Year's Prime Rate: 7.5%

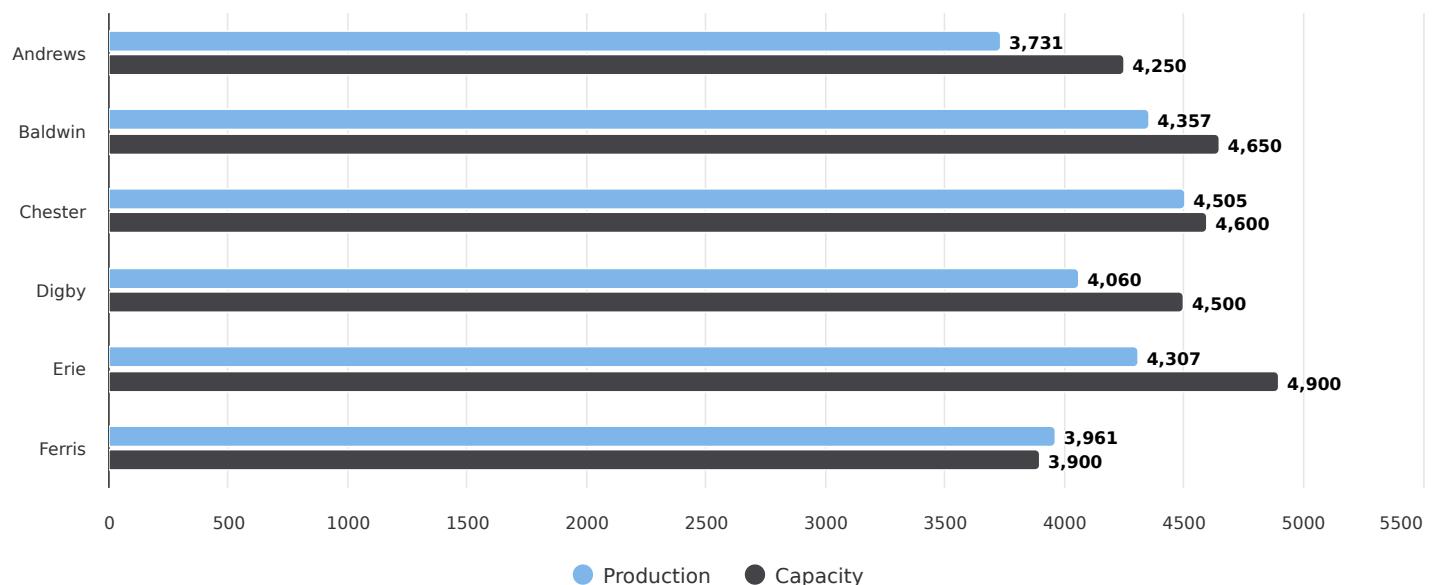
# Financial Summary

CP131975\_10 Round: 1 Dec. 31, 2026

	Cash Flow Statement					
	Andrews	Baldwin	Chester	Digby	Erie	Ferris
<b>Cash From Operations</b>						
Net Income(Loss)	(\$244)	\$8,568	\$4,233	\$6,396	\$5,190	\$7,463
Adjustment For Non-Cash Items						
Depreciation	\$6,333	\$7,553	\$7,573	\$7,267	\$7,987	\$5,853
Extraordinary Gains/Losses/Write-offs	\$385	\$178	\$210	\$234	\$131	\$774
<b>Changes In Current Assets And Liabilities</b>						
Accounts Payable	\$5,474	\$31	\$175	(\$265)	(\$240)	(\$427)
Inventory	\$7,603	\$3,080	\$1,253	\$1,064	\$896	\$767
Accounts Receivable	(\$723)	(\$2,114)	(\$1,526)	(\$1,431)	(\$952)	(\$1,146)
Net Cash From Operations	\$18,829	\$17,296	\$11,918	\$13,264	\$13,010	\$13,284
<b>Cash From Investing</b>						
Net Plant Improvements	\$10,715	(\$3,875)	(\$4,770)	(\$800)	(\$9,080)	\$15,220
<b>Cash From Financing</b>						
Dividends Paid	\$0	\$0	\$0	\$0	\$0	(\$7,693)
Sales Of Common Stock	\$0	\$1,591	\$2,382	\$529	\$4,393	\$0
Purchase Of Common Stock	\$0	\$0	\$0	\$0	\$0	\$0
Cash From Long-Term Debt Issued	\$900	\$0	\$0	\$0	\$0	\$0
Early Retirement Of Long-Term Debt	\$0	(\$5,926)	(\$5,135)	(\$6,988)	(\$3,124)	(\$15,211)
Retirement Of Current Debt	\$0	\$0	\$0	\$0	\$0	\$0
Cash From Current Debt Borrowing	\$0	\$11,358	\$11,358	\$11,358	\$11,358	\$11,358
Cash From Emergency Loan	\$0	\$0	\$0	\$0	\$0	\$0
Net Cash From Financing	\$900	\$7,023	\$8,605	\$4,899	\$12,627	(\$11,546)
<b>Net Change In Cash</b>	<b>\$30,444</b>	<b>\$20,444</b>	<b>\$15,753</b>	<b>\$17,364</b>	<b>\$16,558</b>	<b>\$16,958</b>
	Balance Sheet					
	Andrews	Baldwin	Chester	Digby	Erie	Ferris
Cash	\$33,874	\$23,875	\$19,184	\$20,794	\$19,988	\$20,389
Accounts Receivable	\$9,030	\$10,421	\$9,833	\$9,738	\$9,260	\$9,453
Inventory	\$1,015	\$5,537	\$7,364	\$7,554	\$7,722	\$7,851
Total Current Assets	\$43,919	\$39,833	\$36,381	\$38,086	\$36,970	\$37,693
Plant And Equipment	\$95,000	\$113,300	\$113,600	\$109,000	\$119,800	\$87,800
Accumulated Depreciation	(\$36,567)	(\$41,320)	(\$40,773)	(\$39,867)	(\$42,987)	(\$33,520)
Total Fixed Assets	\$58,433	\$71,980	\$72,827	\$69,133	\$76,813	\$54,280
<b>Total Assets</b>	<b>\$102,353</b>	<b>\$111,813</b>	<b>\$109,208</b>	<b>\$107,220</b>	<b>\$113,783</b>	<b>\$91,973</b>
Accounts Payable	\$12,058	\$6,615	\$6,758	\$6,319	\$6,343	\$6,156
Current Debt	\$0	\$11,358	\$11,358	\$11,358	\$11,358	\$11,358
Long-Term Debt	\$42,600	\$35,743	\$36,538	\$34,679	\$38,560	\$26,750
<b>Total Liabilities</b>	<b>\$54,658</b>	<b>\$53,716</b>	<b>\$54,655</b>	<b>\$52,356</b>	<b>\$56,261</b>	<b>\$44,264</b>
Common Stock	\$18,360	\$19,951	\$20,742	\$18,889	\$22,753	\$18,360
Retained Earnings	\$29,335	\$38,147	\$33,812	\$35,975	\$34,769	\$29,349
<b>Total Equity</b>	<b>\$47,695</b>	<b>\$58,097</b>	<b>\$54,553</b>	<b>\$54,864</b>	<b>\$57,522</b>	<b>\$47,709</b>
<b>Total Liabilities &amp; Owner's Equity</b>	<b>\$102,353</b>	<b>\$111,813</b>	<b>\$109,208</b>	<b>\$107,220</b>	<b>\$113,783</b>	<b>\$91,973</b>

	Income Statement					
	Andrews	Baldwin	Chester	Digby	Erie	Ferris
Sales	\$109,869	\$126,792	\$119,636	\$118,481	\$112,659	\$115,012
Total Variable Costs (Labor, Material, Carry)	\$81,077	\$84,224	\$84,365	\$78,852	\$78,998	\$76,611
Depreciation	\$6,333	\$7,553	\$7,573	\$7,267	\$7,987	\$5,853
SG&A	\$16,881	\$15,329	\$14,669	\$16,186	\$10,930	\$15,050
Other (Fees/Write-offs/Bonuses/Relocation Fee)	\$430	\$346	\$406	\$365	\$397	\$1,002
EBIT	\$5,147	\$19,340	\$12,622	\$15,812	\$14,348	\$16,497
Interest (Short-Term/Long-Term)	\$5,523	\$5,890	\$5,978	\$5,772	\$6,200	\$4,781
Taxes	(\$131)	\$4,708	\$2,326	\$3,514	\$2,852	\$4,101
Profit Sharing	\$0	\$175	\$86	\$131	\$106	\$152
Net Profit	(\$244)	\$8,568	\$4,233	\$6,396	\$5,190	\$7,463

## Production vs Capacity



## Plant Information

Name	Primary Segment	Units Sold	Inventory	Revision Date	Age Dec.31	MTBF	Pfmrn Coord	Size	Price	Material Cost	Labor Cost	Contribution Margin	2nd Shift & Overtime			Auto. Next Round	Capacity Next Round	Plant Utilization
													Shift & Over-time	2nd Shift	Auto. Next Round			
Able	Traditional	1,156	0	18-Mar-2026	2.4	17,500	5.7	14.3	\$28.00	\$10.85	\$9.58	26.7%	40%	4.5	750	140%		
Acre	Low End	1,513	0	15-Nov-2026	2.9	14,000	2.1	18	\$20.00	\$6.08	\$7.66	25.7%	14.3%	5.5	1,400	114%		
Adam	High End	477	24	11-Nov-2026	1.4	24,000	9	11	\$39.00	\$16.16	\$9.64	35.3%	0%	3	900	56%		
Aft	Performance	492	0	23-July-2026	2	25,000	10.4	15.3	\$33.00	\$15.53	\$9.64	23.9%	0%	3	600	75%		
Agape	Size	459	18	3-Dec-2026	1.8	19,000	4.7	9.6	\$27.00	\$13.73	\$9.64	15.6%	0%	3	600	75%		
Baker	Traditional	1,438	38	11-Mar-2026	2.5	17,000	5.4	14.5	\$29.50	\$10.45	\$7.85	36.2%	0%	5	1,600	81%		
Bead	Low End	1,846	25	26-May-2021	5.6	14,000	3	17	\$21.50	\$7.05	\$7.50	30.8%	32.1%	6	1,400	132%		
Bid	High End	439	96	30-Dec-2026	1.4	23,500	9.2	10.8	\$39.50	\$16.22	\$9.39	35.7%	11.1%	3	450	111%		
Bold	Performance	386	38	28-Aug-2026	1.9	22,500	9.1	14.5	\$34.50	\$14.21	\$8.97	29.4%	0%	3	600	58%		
Buddy	Size	407	51	9-Aug-2026	2	19,000	5.1	11.2	\$34.50	\$12.83	\$8.97	35%	0%	3	600	67%		
Cake	Traditional	1,292	85	24-Apr-2026	2.4	15,000	5.7	14.3	\$27.50	\$10.10	\$7.85	31.9%	0%	5	1,400	86%		
Cedar	Low End	2,007	12	30-Jan-2026	5.6	12,000	3	17	\$20.00	\$6.45	\$7.68	27.7%	42.9%	6.5	1,400	143%		
Cid	High End	462	123	1-Dec-2026	1.4	23,000	9.1	10.9	\$37.50	\$15.96	\$8.97	32.8%	0%	3	600	92%		
Coat	Performance	472	51	18-Nov-2026	1.8	26,000	10.6	14.7	\$32.50	\$16.14	\$8.97	23.8%	0%	3	600	75%		
Cure	Size	347	62	22-Dec-2026	1.8	18,000	4.9	9.7	\$32.50	\$13.42	\$8.97	30.6%	0%	3	600	58%		
Daze	Traditional	1,172	56	13-June-2026	2.3	17,800	6.1	14	\$29.50	\$11.30	\$7.85	34.3%	0%	5	1,400	75%		
Dell	Low End	1,617	56	26-May-2021	5.6	14,000	3	17	\$22.00	\$7.05	\$7.21	33.5%	17.9%	6	1,400	118%		
Duck	High End	474	111	27-Nov-2026	1.4	23,500	9.1	10.9	\$39.50	\$16.11	\$9.36	35.4%	10%	3	500	110%		
Dot	Performance	450	73	8-Nov-2026	1.8	26,000	10.6	14.7	\$34.50	\$16.14	\$8.97	27.8%	0%	3	600	75%		
Dune	Size	408	50	7-Nov-2026	1.9	19,000	4.9	9.8	\$34.50	\$13.66	\$8.97	34.8%	0%	3	600	67%		

Name	Primary Segment	Units Sold	Inventory	Revision Date	Age Dec.31	MTBF	Pfmrn Coord	Size	Price	Material Cost	Labor Cost	Contribution Margin	2nd Shift & Overtime			Auto. Next Round	Capacity Next Round	Plant Utilization
													Shift Round	Next Round				

Eat	Traditional	1,406	70	18-Mar-2026	2.4	16,500	5.6	14.5	\$27.50	\$10.40	\$7.85	31.4%	0%	5	1,400	93%
Ebb	Low End	2,054	15	15-Jan-2026	5.6	13,000	3	17	\$20.00	\$6.75	\$7.74	26%	46.4%	6	1,400	146%
Echo	High End	326	110	28-Dec-2026	1.4	17,000	7	12.9	\$39.50	\$12.08	\$8.97	36.6%	0%	4	900	44%
Edge	Performance	307	68	2-July-2023	3.5	25,000	9.4	15.5	\$34.50	\$14.81	\$8.97	27.7%	0%	3	600	50%
Egg	Size	274	86	29-Dec-2027	3.6	19,000	4	11	\$34.50	\$12.60	\$8.97	33.7%	0%	3	600	50%

Fast	Traditional	1,361	66	4-Mar-2026	2.5	17,500	5.6	14.5	\$29.50	\$10.70	\$8.00	34.9%	4.2%	4	1,200	104%
Feat	Low End	1,465	59	15-Jan-2026	5.6	13,000	3	17	\$22.00	\$6.75	\$7.79	32.2%	50%	5	1,000	150%
Fist	High End	409	126	15-Dec-2026	1.4	24,000	9.1	10.9	\$39.50	\$16.26	\$8.97	36%	0%	3	500	100%
Foam	Performance	434	40	5-Nov-2026	1.8	26,000	10.6	14.8	\$34.50	\$16.11	\$8.97	28.4%	0%	4	600	67%
Fume	Size	334	75	3-Dec-2026	1.8	19,000	4.7	9.6	\$34.50	\$13.73	\$8.97	34.2%	0%	4	600	58%

# Traditional Segment Analysis

CP131975\_10 Round: 1 Dec. 31, 2026

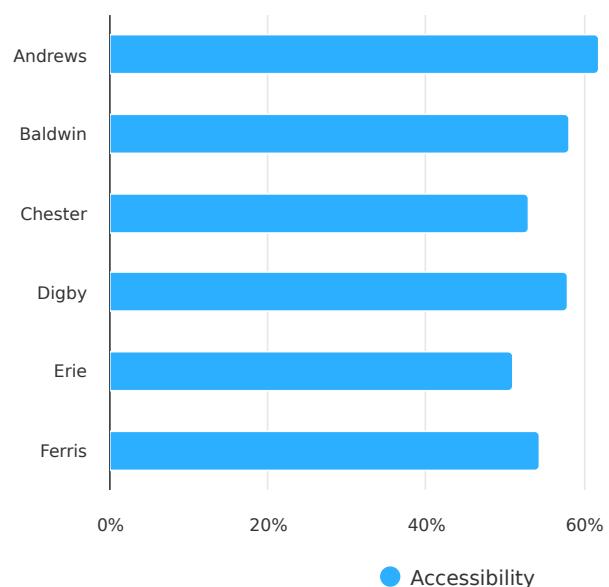
## Traditional Statistics

2026 Total Market Size	8,067
2026 Total Units Sold	8,067
Segment % of Total Industry	30.4%
2027 Demand Growth Rate	9.2%

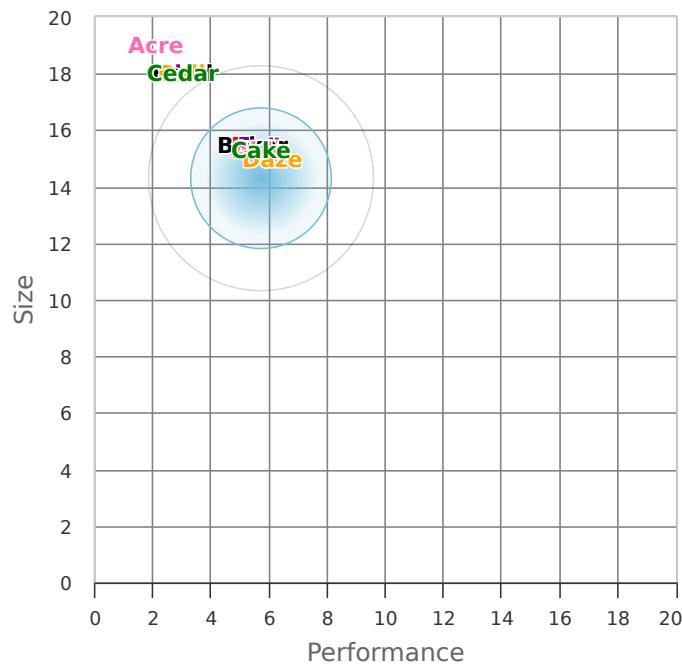
## Traditional Customer Buying Criteria

	Expectations	Importance
Age	2 Years	47%
Price	\$19.50 - \$29.50	23%
Positioning	Performance 5.7 Size 14.3	21%
MTBF	14,000 - 19,000 Hours	9%

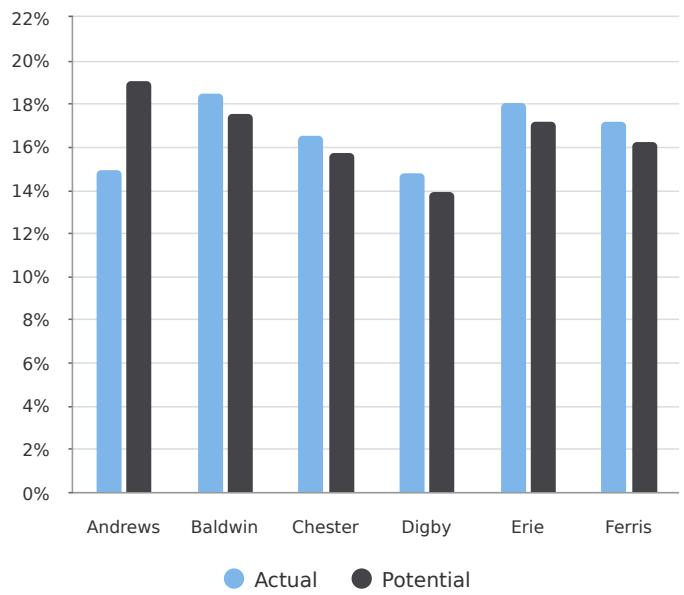
## Accessibility



## Perceptual Map for Traditional



## Actual vs. Potential Market Share



Top Products														
Name	Price	Units Sold	Potential Sold	Stock Out	Revision Date	Age	Pfmn	Size	MTBF	Sales Budget	Customer Accessibility	Promo Budget	Customer Awareness	Customer Satisfaction
Baker	\$29.50	1,387	1,319	No	11-Mar-2026	2.5	5.4	14.5	17,000	\$1,362	58%	\$1,300	68%	33
Eat	\$27.50	1,368	1,301	No	18-Mar-2026	2.4	5.6	14.5	16,500	\$1,015	51%	\$1,050	60%	33
Fast	\$29.50	1,313	1,249	No	4-Mar-2026	2.5	5.6	14.5	17,500	\$1,175	54%	\$1,100	62%	31
Cake	\$27.50	1,262	1,198	No	24-Apr-2026	2.4	5.7	14.3	15,000	\$1,070	53%	\$1,100	62%	32
Able	\$28.00	1,104	1,406	Yes	18-Mar-2026	2.4	5.7	14.3	17,500	\$1,500	62%	\$1,000	58%	36
Daze	\$29.50	1,099	1,039	No	13-June-2026	2.3	6.1	14	17,800	\$1,330	58%	\$1,100	62%	34
Bead	\$21.50	102	99	No	26-May-2021	5.6	3	17	14,000	\$1,362	58%	\$1,300	65%	1
Dell	\$22.00	91	88	No	26-May-2021	5.6	3	17	14,000	\$1,396	58%	\$1,100	59%	1
Ebb	\$20.00	90	88	No	15-Jan-2026	5.6	3	17	13,000	\$1,015	51%	\$1,050	58%	1
Acre	\$20.00	79	114	Yes	15-Nov-2026	2.9	2.1	18	14,000	\$1,500	62%	\$1,000	56%	0
Feat	\$22.00	71	68	No	15-Jan-2026	5.6	3	17	13,000	\$1,175	54%	\$1,100	59%	0
Cedar	\$20.00	70	68	No	30-Jan-2026	5.6	3	17	12,000	\$1,123	53%	\$1,100	59%	0

## Low End Segment Analysis

CP131975\_10 Round: 1 Dec. 31, 2026

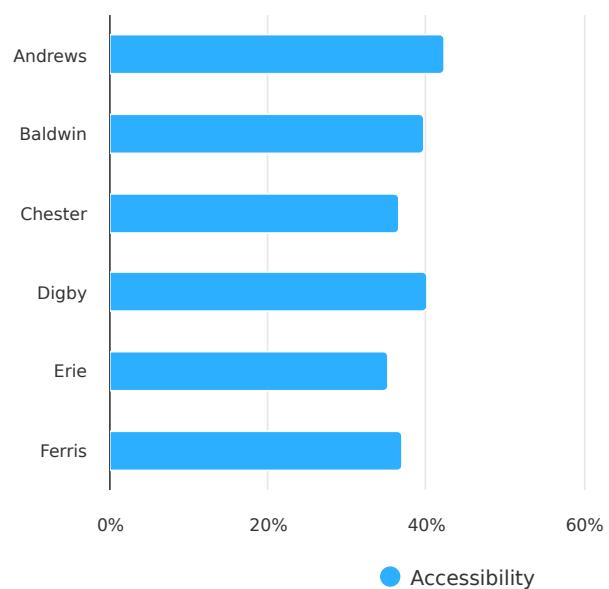
### Low End Statistics

2026 Total Market Size	10,009
2026 Total Units Sold	10,009
Segment % of Total Industry	38.6%
2027 Demand Growth Rate	11.7%

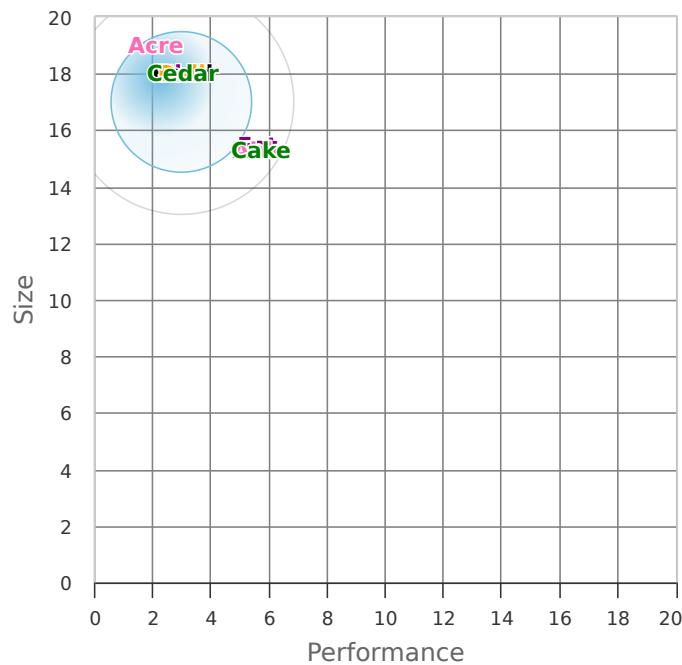
### Low End Customer Buying Criteria

	Expectations	Importance
Price	\$14.50 - \$24.50	53%
Age	7 Years	24%
Positioning	Performance 2.2 Size 17.8	16%
MTBF	12,000 - 17,000 Hours	7%

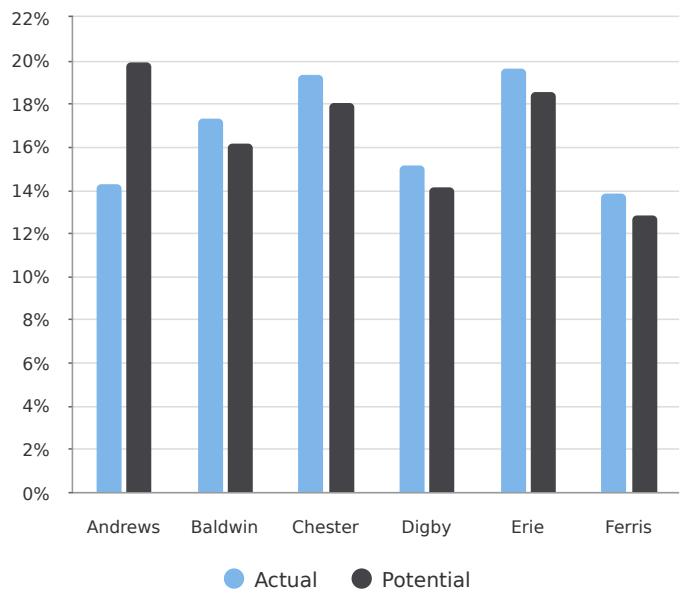
### Accessibility



### Perceptual Map for Low End



### Actual vs. Potential Market Share



Top Products														
Name	Price	Units Sold	Potential Sold	Stock Out	Revision Date	Age	Pfmn	Size	MTBF	Sales Budget	Customer Accessibility	Promo Budget	Customer Awareness	Customer Satisfaction
Ebb	\$20.00	1,964	1,852	No	15-Jan-2026	5.6	3	17	13,000	\$1,015	35%	\$1,050	58%	18
Cedar	\$20.00	1,937	1,814	No	30-Jan-2026	5.6	3	17	12,000	\$1,123	37%	\$1,100	59%	18
Bead	\$21.50	1,744	1,620	No	26-May-2021	5.6	3	17	14,000	\$1,362	40%	\$1,300	65%	16
Dell	\$22.00	1,526	1,417	No	26-May-2021	5.6	3	17	14,000	\$1,396	40%	\$1,100	59%	14
Acre	\$20.00	1,434	2,000	Yes	15-Nov-2026	2.9	2.1	18	14,000	\$1,500	42%	\$1,000	56%	16
Feat	\$22.00	1,394	1,296	No	15-Jan-2026	5.6	3	17	13,000	\$1,175	37%	\$1,100	59%	13
Eat	\$27.50	8	7	No	18-Mar-2026	2.4	5.6	14.5	16,500	\$1,015	35%	\$1,050	60%	0
Cake	\$27.50	2	1	No	24-Apr-2026	2.4	5.7	14.3	15,000	\$1,070	37%	\$1,100	62%	0
Able	\$28.00	1	2	Yes	18-Mar-2026	2.4	5.7	14.3	17,500	\$1,500	42%	\$1,000	58%	0

# High End Segment Analysis

CP131975\_10 Round: 1 Dec. 31, 2026

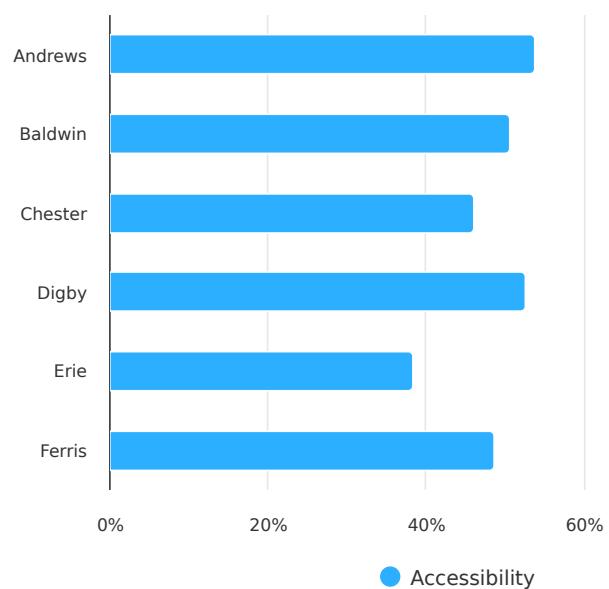
## High End Statistics

2026 Total Market Size	2,967
2026 Total Units Sold	2,967
Segment % of Total Industry	11.9%
2027 Demand Growth Rate	16.2%

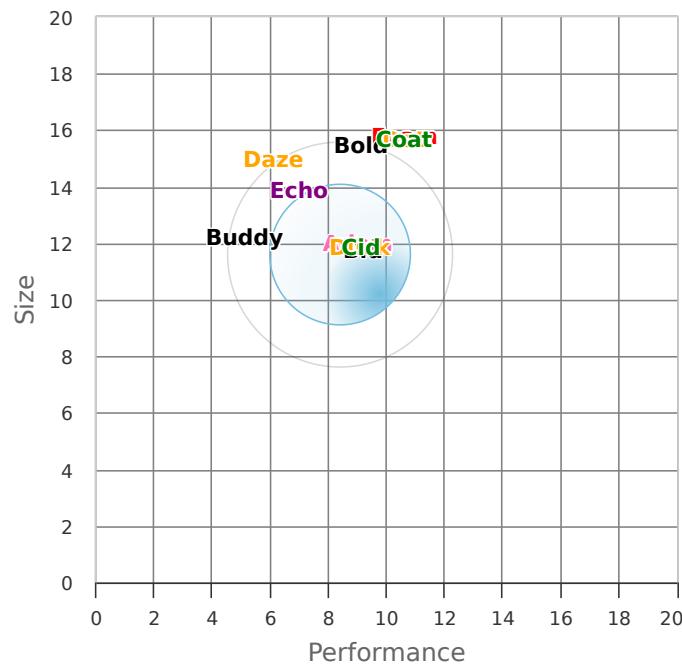
## High End Customer Buying Criteria

	Expectations	Importance
Positioning	Performance 9.8 Size 10.2	43%
Age	0 Years	29%
MTBF	20,000 - 25,000 Hours	19%
Price	\$29.50 - \$39.50	9%

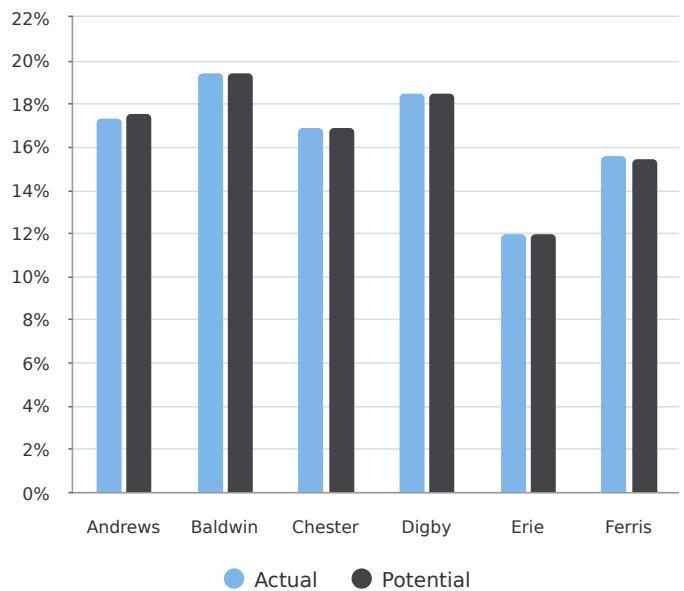
## Accessibility



## Perceptual Map for High End



## Actual vs. Potential Market Share



Top Products														
Name	Price	Units Sold	Potential Sold	Stock Out	Revision Date	Age	Pfmn	Size	MTBF	Sales Budget	Customer Accessibility	Promo Budget	Customer Awareness	Customer Satisfaction
Adam	\$39.00	477	477	No	11-Nov-2026	1.4	9	11	24,000	\$1,500	54%	\$1,000	54%	29
Duck	\$39.50	474	473	No	27-Nov-2026	1.4	9.1	10.9	23,500	\$1,396	53%	\$1,100	57%	29
Cid	\$37.50	462	462	No	1-Dec-2026	1.4	9.1	10.9	23,000	\$1,123	46%	\$1,000	54%	27
Bid	\$39.50	439	438	No	30-Dec-2026	1.4	9.2	10.8	23,500	\$1,362	51%	\$1,250	62%	31
Fist	\$39.50	409	408	No	15-Dec-2026	1.4	9.1	10.9	24,000	\$1,175	49%	\$1,000	54%	29
Echo	\$39.50	326	326	No	28-Dec-2026	1.4	7	12.9	17,000	\$725	38%	\$900	51%	2
Bold	\$34.50	103	103	No	28-Aug-2026	1.9	9.1	14.5	22,500	\$654	51%	\$1,300	61%	4
Daze	\$29.50	40	40	No	13-June-2026	2.3	6.1	14	17,800	\$1,330	53%	\$1,100	62%	1
Coat	\$32.50	36	36	No	18-Nov-2026	1.8	10.6	14.7	26,000	\$1,016	46%	\$1,000	52%	1
Dot	\$34.50	35	35	No	8-Nov-2026	1.8	10.6	14.7	26,000	\$1,263	53%	\$1,100	55%	1
Foam	\$34.50	32	32	No	5-Nov-2026	1.8	10.6	14.8	26,000	\$1,175	49%	\$1,000	52%	1
Buddy	\$34.50	24	24	No	9-Aug-2026	2	5.1	11.2	19,000	\$708	51%	\$1,300	61%	1

# Performance Segment Analysis

CP131975\_10 Round: 1 Dec. 31, 2026

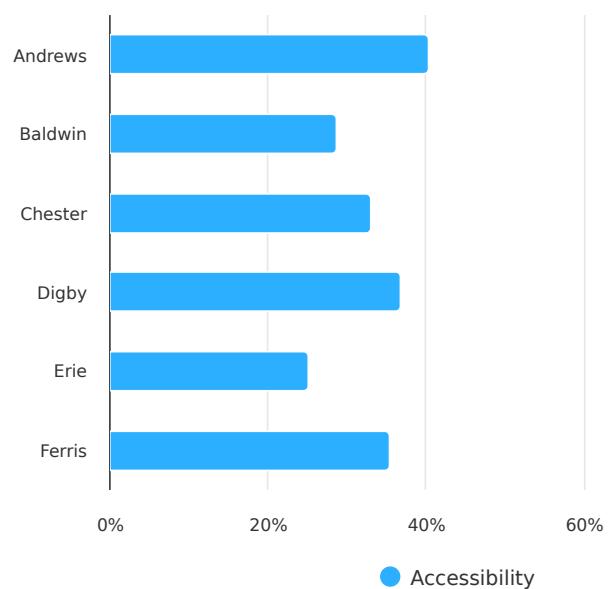
## Performance Statistics

2026 Total Market Size	2,294
2026 Total Units Sold	2,294
Segment % of Total Industry	9.5%
2027 Demand Growth Rate	19.8%

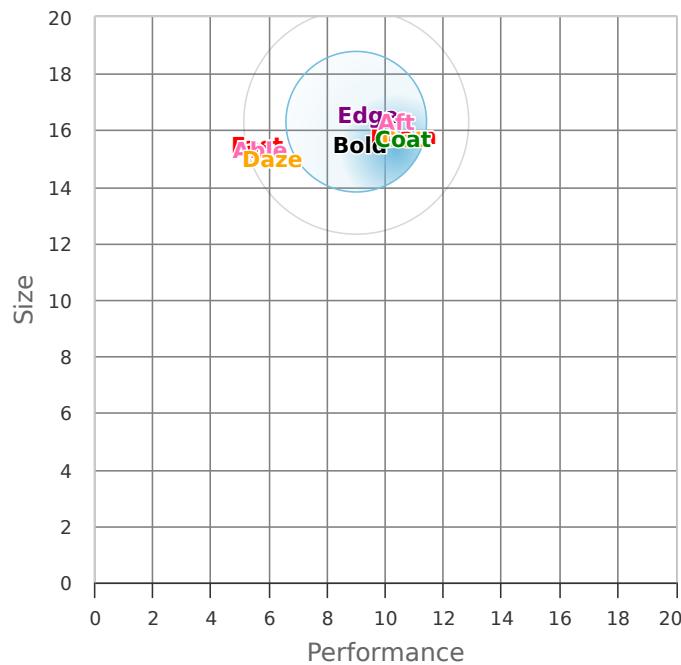
## Performance Customer Buying Criteria

	Expectations	Importance
MTBF	22,000 - 27,000 Hours	43%
Positioning	Performance 10.4 Size 15.3	29%
Price	\$24.50 - \$34.50	19%
Age	1 Years	9%

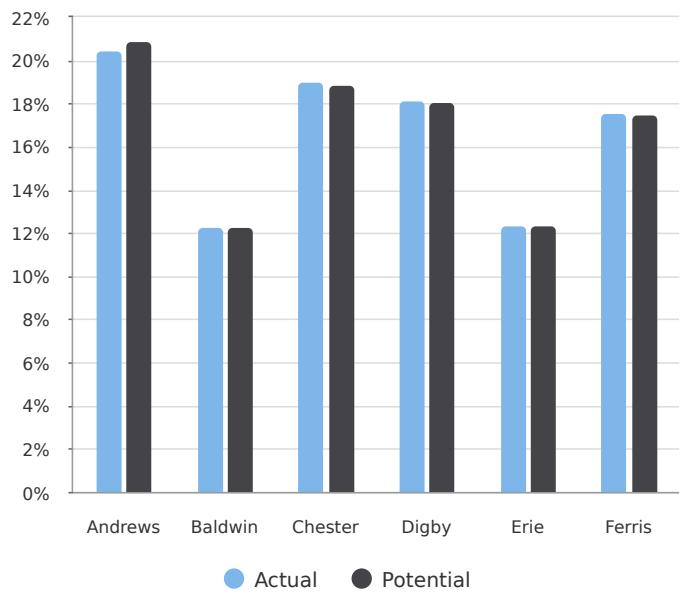
## Accessibility



## Perceptual Map for Performance



## Actual vs. Potential Market Share



Top Products														
Name	Price	Units Sold	Potential Sold	Stock Out	Revision Date	Age	Pfmn	Size	MTBF	Sales Budget	Customer Accessibility	Promo Budget	Customer Awareness	Customer Satisfaction
Aft	\$33.00	469	478	Yes	23-July-2026	2	10.4	15.3	25,000	\$1,500	40%	\$1,000	52%	24
Coat	\$32.50	436	433	No	18-Nov-2026	1.8	10.6	14.7	26,000	\$1,016	33%	\$1,000	52%	28
Dot	\$34.50	415	413	No	8-Nov-2026	1.8	10.6	14.7	26,000	\$1,263	37%	\$1,100	55%	27
Foam	\$34.50	402	400	No	5-Nov-2026	1.8	10.6	14.8	26,000	\$1,175	35%	\$1,000	52%	26
Edge	\$34.50	284	283	No	2-July-2023	3.5	9.4	15.5	25,000	\$145	25%	\$300	33%	12
Bold	\$34.50	283	282	No	28-Aug-2026	1.9	9.1	14.5	22,500	\$654	29%	\$1,300	61%	7
Daze	\$29.50	2	2	No	13-June-2026	2.3	6.1	14	17,800	\$1,330	37%	\$1,100	62%	0
Able	\$28.00	1	2	Yes	18-Mar-2026	2.4	5.7	14.3	17,500	\$1,500	40%	\$1,000	58%	0
Fast	\$29.50	1	1	No	4-Mar-2026	2.5	5.6	14.5	17,500	\$1,175	35%	\$1,100	62%	0

# Size Segment Analysis

CP131975\_10 Round: 1 Dec. 31, 2026

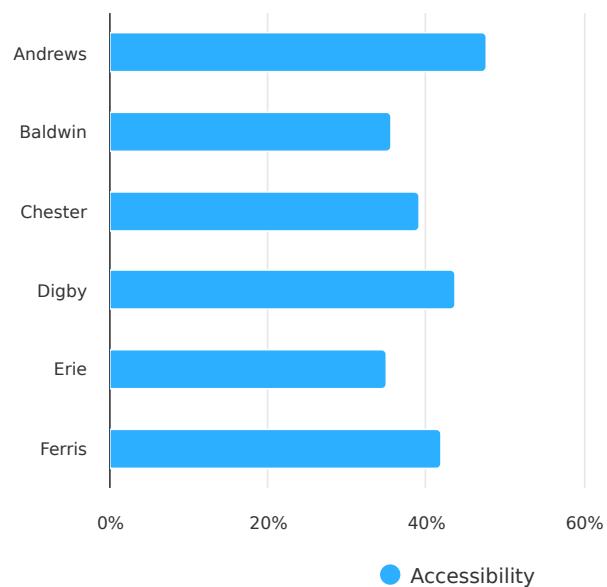
## Size Statistics

2026 Total Market Size	2,347
2026 Total Units Sold	2,347
Segment % of Total Industry	9.6%
2027 Demand Growth Rate	18.3%

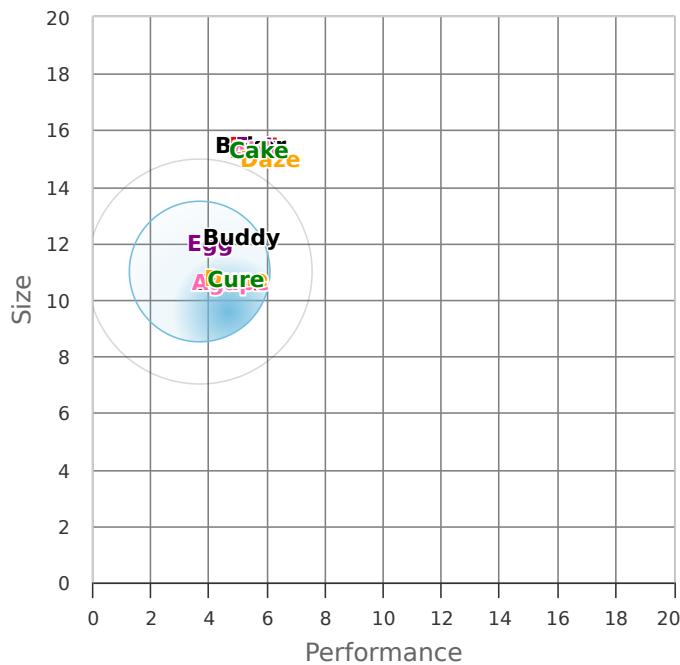
## Size Customer Buying Criteria

	Expectations	Importance
Positioning	Performance 4.7 Size 9.6	43%
Age	1.5 Years	29%
MTBF	16,000 - 21,000 Hours	19%
Price	\$24.50 - \$34.50	9%

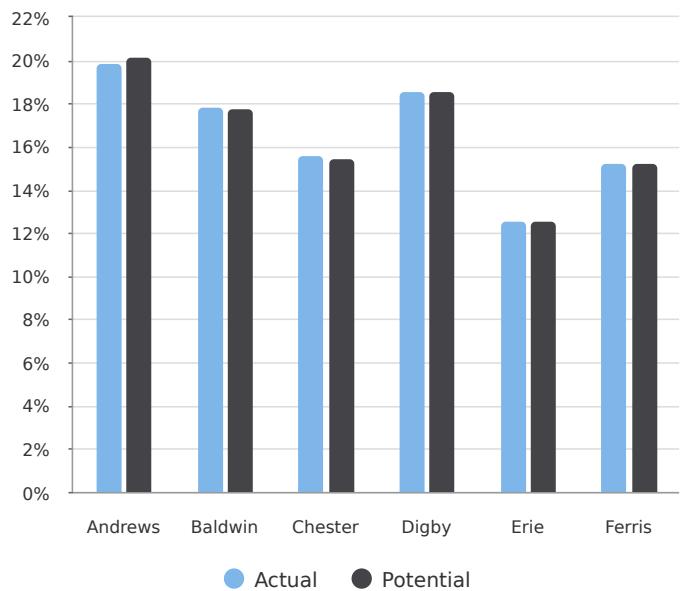
## Accessibility



## Perceptual Map for Size



## Actual vs. Potential Market Share

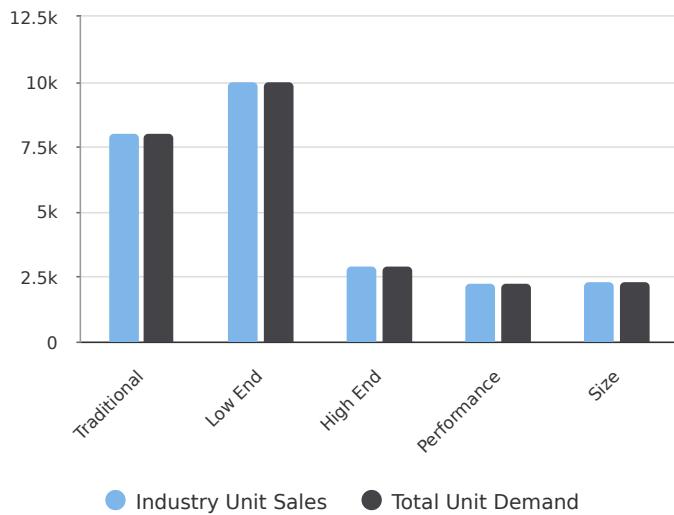


Top Products														
Name	Price	Units Sold	Potential Sold	Stock Out	Revision Date	Age	Pfmn	Size	MTBF	Sales Budget	Customer Accessibility	Promo Budget	Customer Awareness	Customer Satisfaction
Agape	\$27.00	434	432	No	3-Dec-2026	1.8	4.7	9.6	19,000	\$1,500	48%	\$1,000	52%	45
Dune	\$34.50	407	405	No	7-Nov-2026	1.9	4.9	9.8	19,000	\$1,263	44%	\$1,100	55%	37
Buddy	\$34.50	384	382	No	9-Aug-2026	2	5.1	11.2	19,000	\$708	36%	\$1,300	61%	15
Cure	\$32.50	340	338	No	22-Dec-2026	1.8	4.9	9.7	18,000	\$1,016	39%	\$1,000	52%	34
Fume	\$34.50	333	332	No	3-Dec-2026	1.8	4.7	9.6	19,000	\$1,175	42%	\$1,000	52%	37
Egg	\$34.50	273	272	No	29-Dec-2027	3.6	4	11	19,000	\$725	35%	\$900	49%	6
Baker	\$29.50	37	37	No	11-Mar-2026	2.5	5.4	14.5	17,000	\$1,362	36%	\$1,300	68%	1
Able	\$28.00	33	43	Yes	18-Mar-2026	2.4	5.7	14.3	17,500	\$1,500	48%	\$1,000	58%	1
Daze	\$29.50	31	30	No	13-June-2026	2.3	6.1	14	17,800	\$1,330	44%	\$1,100	62%	1
Cake	\$27.50	26	26	No	24-Apr-2026	2.4	5.7	14.3	15,000	\$1,070	39%	\$1,100	62%	0
Fast	\$29.50	26	26	No	4-Mar-2026	2.5	5.6	14.5	17,500	\$1,175	42%	\$1,100	62%	0
Eat	\$27.50	23	23	No	18-Mar-2026	2.4	5.6	14.5	16,500	\$1,015	35%	\$1,050	60%	0

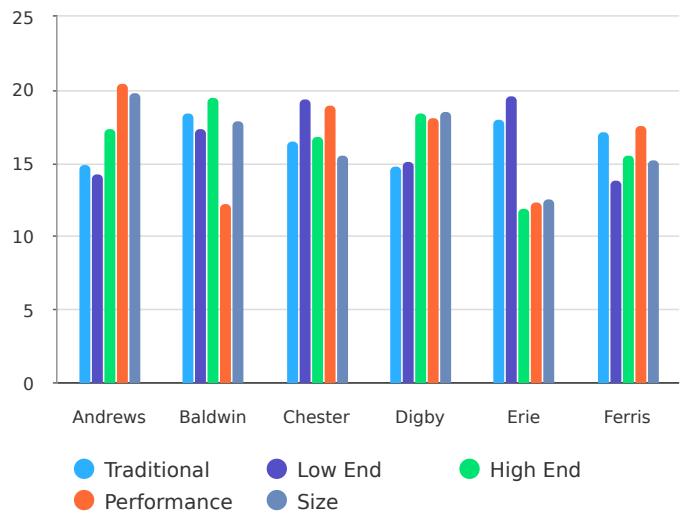
# Market Share

CP131975\_10 Round: 1 Dec. 31, 2026

## Units Sold vs. Demand



## Market Share



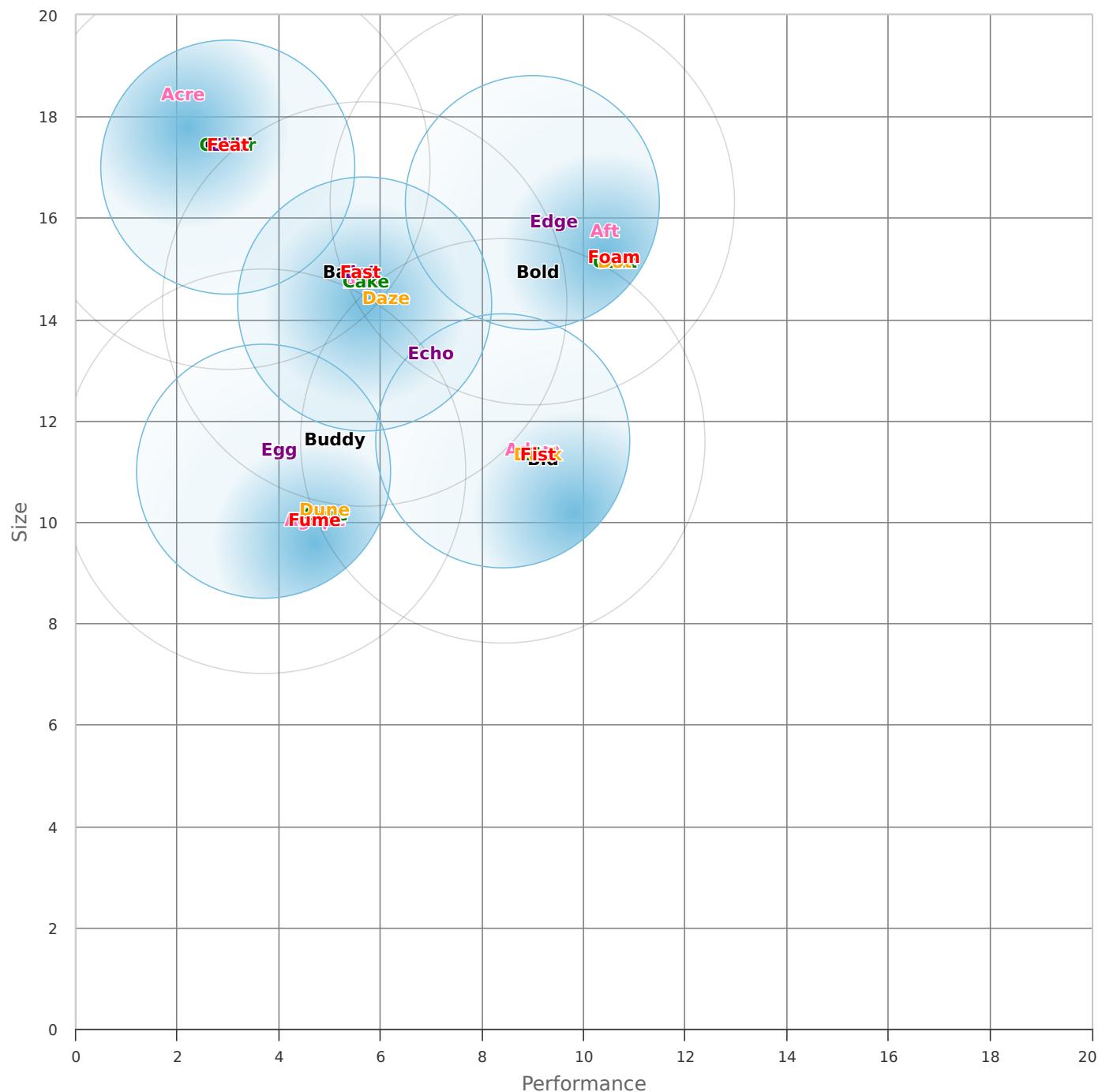
Actual Market Share in Units						
Name	Traditional	Low End	High End	Performance	Size	Total
Industry Unit Sales	8,067	10,009	2,967	2,294	2,347	25,684
% of Market	31.4%	39%	11.6%	8.9%	9.1%	100%
Able	13.7%	0%	0.6%	0.1%	1.4%	4.5%
Acre	1%	14.3%	0%	0%	0%	5.9%
Adam	0%	0%	16.1%	0%	0%	1.9%
Aft	0%	0%	0.8%	20.4%	0%	1.9%
Agape	0.3%	0%	0%	0%	18.5%	1.8%
<b>Total</b>	<b>15%</b>	<b>14.3%</b>	<b>17.4%</b>	<b>20.5%</b>	<b>19.9%</b>	<b>16%</b>
Baker	17.2%	0%	0.5%	0%	1.6%	5.6%
Bead	1.3%	17.4%	0%	0%	0%	7.2%
Bid	0%	0%	14.8%	0%	0%	1.7%
Bold	0%	0%	3.5%	12.3%	0%	1.5%
Buddy	0%	0%	0.8%	0%	16.3%	1.6%
<b>Total</b>	<b>18.5%</b>	<b>17.4%</b>	<b>19.5%</b>	<b>12.3%</b>	<b>17.9%</b>	<b>17.6%</b>
Cake	15.6%	0%	0.1%	0%	1.1%	5%
Cedar	0.9%	19.4%	0%	0%	0%	7.8%
Cid	0%	0%	15.6%	0%	0%	1.8%
Coat	0%	0%	1.2%	19%	0%	1.8%
Cure	0.1%	0%	0%	0%	14.5%	1.4%
<b>Total</b>	<b>16.6%</b>	<b>19.4%</b>	<b>16.9%</b>	<b>19%</b>	<b>15.6%</b>	<b>17.8%</b>
Daze	13.6%	0%	1.4%	0.1%	1.3%	4.6%
Dell	1.1%	15.2%	0%	0%	0%	6.3%
Dot	0%	0%	1.2%	18.1%	0%	1.8%
Duck	0%	0%	16%	0%	0%	1.8%
Dune	0%	0%	0%	0%	17.3%	1.6%
<b>Total</b>	<b>14.8%</b>	<b>15.2%</b>	<b>18.5%</b>	<b>18.2%</b>	<b>18.6%</b>	<b>16%</b>
Eat	17%	0.1%	0.3%	0%	1%	5.5%
Ebb	1.1%	19.6%	0%	0%	0%	8%
Echo	0%	0%	11%	0%	0%	1.3%

Potential Market Share in Units						
Name	Traditional	Low End	High End	Performance	Size	Total
Units Demanded	8,067	10,009	2,967	2,294	2,347	25,684
% of Market	31.4%	39%	11.6%	8.9%	9.1%	100%
Able	17.4%	0%	0.7%	0.1%	1.8%	5.7%
Acre	1.4%	20%	0%	0%	0%	8.2%
Adam	0%	0%	16.1%	0%	0%	1.9%
Aft	0%	0%	0.8%	20.8%	0%	2%
Agape	0.3%	0%	0%	0%	18.4%	1.8%
<b>Total</b>	<b>19.1%</b>	<b>20%</b>	<b>17.6%</b>	<b>20.9%</b>	<b>20.2%</b>	<b>19.5%</b>
Baker	16.4%	0%	0.5%	0%	1.6%	5.3%
Bead	1.2%	16.2%	0%	0%	0%	6.7%
Bid	0%	0%	14.8%	0%	0%	1.7%
Bold	0%	0%	3.5%	12.3%	0%	1.5%
Buddy	0%	0%	0.8%	0%	16.3%	1.6%
<b>Total</b>	<b>17.6%</b>	<b>16.2%</b>	<b>19.5%</b>	<b>12.3%</b>	<b>17.8%</b>	<b>16.8%</b>
Cake	14.9%	0%	0.1%	0%	1.1%	4.8%
Cedar	0.8%	18.1%	0%	0%	0%	7.3%
Cid	0%	0%	15.6%	0%	0%	1.8%
Coat	0%	0%	1.2%	18.9%	0%	1.8%
Cure	0.1%	0%	0%	0%	14.4%	1.3%
<b>Total</b>	<b>15.8%</b>	<b>18.1%</b>	<b>16.9%</b>	<b>18.9%</b>	<b>15.5%</b>	<b>17.1%</b>
Daze	12.9%	0%	1.3%	0.1%	1.3%	4.3%
Dell	1.1%	14.2%	0%	0%	0%	5.9%
Dot	0%	0%	1.2%	18%	0%	1.7%
Duck	0%	0%	15.9%	0%	0%	1.8%
Dune	0%	0%	0%	0%	17.3%	1.6%
<b>Total</b>	<b>14%</b>	<b>14.2%</b>	<b>18.5%</b>	<b>18.1%</b>	<b>18.6%</b>	<b>15.4%</b>
Eat	16.1%	0.1%	0.3%	0%	1%	5.2%
Ebb	1.1%	18.5%	0%	0%	0%	7.6%
Echo	0%	0%	11%	0%	0%	1.3%

Name	Traditional	Low End	High End	Performance	Size	Total
Edge	0%	0%	0.8%	12.4%	0%	1.2%
Egg	0%	0%	0%	0%	11.6%	1.1%
<b>Total</b>	<b>18.1%</b>	<b>19.7%</b>	<b>12%</b>	<b>12.4%</b>	<b>12.6%</b>	<b>17%</b>
Fast	16.3%	0%	0.7%	0.1%	1.1%	5.3%
Feat	0.9%	13.9%	0%	0%	0%	5.7%
Fist	0%	0%	13.8%	0%	0%	1.6%
Foam	0%	0%	1.1%	17.5%	0%	1.7%
Fume	0%	0%	0%	0%	14.2%	1.3%
<b>Total</b>	<b>17.2%</b>	<b>13.9%</b>	<b>15.6%</b>	<b>17.6%</b>	<b>15.3%</b>	<b>15.6%</b>

Name	Traditional	Low End	High End	Performance	Size	Total
Edge	0%	0%	0.8%	12.3%	0%	1.2%
Egg	0%	0%	0%	0%	11.6%	1.1%
<b>Total</b>	<b>17.2%</b>	<b>18.6%</b>	<b>12%</b>	<b>12.4%</b>	<b>12.6%</b>	<b>16.3%</b>
Fast	15.5%	0%	0.7%	0.1%	1.1%	5%
Feat	0.8%	12.9%	0%	0%	0%	5.3%
Fist	0%	0%	13.8%	0%	0%	1.6%
Foam	0%	0%	1.1%	17.4%	0%	1.7%
Fume	0%	0%	0%	0%	14.2%	1.3%
<b>Total</b>	<b>16.3%</b>	<b>12.9%</b>	<b>15.5%</b>	<b>17.5%</b>	<b>15.3%</b>	<b>14.9%</b>

## Perceptual Map



Andrews

Name	Pfmn	Size	Revised
Able	5.7	14.3	18-Mar-2026
Acre	2.1	18.0	15-Nov-2026
Adam	9.0	11.0	11-Nov-2026
Aft	10.4	15.3	23-July-2026
Agape	4.7	9.6	3-Dec-2026

Baldwin

Name	Pfmn	Size	Revised
Baker	5.4	14.5	11-Mar-2026
Bead	3.0	17.0	26-May-2021
Bid	9.2	10.8	30-Dec-2026
Bold	9.1	14.5	28-Aug-2026
Buddy	5.1	11.2	9-Aug-2026

Chester

Name	Pfmn	Size	Revised
Cake	5.7	14.3	24-Apr-2026
Cedar	3.0	17.0	30-Jan-2026
Cid	9.1	10.9	1-Dec-2026
Coat	10.6	14.7	18-Nov-2026
Cure	4.9	9.7	22-Dec-2026

Digby				Erie				Ferris			
Name	Pfmn	Size	Revised	Name	Pfmn	Size	Revised	Name	Pfmn	Size	Revised
Daze	6.1	14.0	13-June-2026	Eat	5.6	14.5	18-Mar-2026	Fast	5.6	14.5	4-Mar-2026
Dell	3.0	17.0	26-May-2021	Ebb	3.0	17.0	15-Jan-2026	Feat	3.0	17.0	15-Jan-2026
Dot	10.6	14.7	8-Nov-2026	Echo	7.0	12.9	28-Dec-2026	Fist	9.1	10.9	15-Dec-2026
Duck	9.1	10.9	27-Nov-2026	Edge	9.4	15.5	2-July-2023	Foam	10.6	14.8	5-Nov-2026
Dune	4.9	9.8	7-Nov-2026	Egg	4.0	11.0	29-Dec-2027	Fume	4.7	9.6	3-Dec-2026

## Custom Modules

CP131975\_10 Round: 1 Dec. 31, 2026

	Workforce Summary					
	Andrews	Baldwin	Chester	Digby	Erie	Ferris
Number of Employees	677	726	750	684	707	667
First Shift ⓘ	598	651	663	638	613	587
Second Shift ⓘ	79	75	87	46	94	80
Overtime %	0%	0%	0%	0%	0%	0%
Turnover Rate ⓘ	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
New Employees ⓘ	68	98	124	68	77	67
Separated Employees ⓘ	24	0	0	17	0	34
Productivity Index	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%