

Industry Benchmarks Report

4th Quarter 2007



Number of Firms Reporting: 27

Median Revenue: \$5,590,000

Prepared by Profit Planning Group, Inc.

Only firms reporting in all periods contribute to Overall Market Growth results.

Firms reporting in at least this period contribute to all other results.

REVENUE GROWTH	4 th Quarter 2007 vs. 3 rd Quarter 2007		4 th Quarter 2007 vs. 4 th Quarter 2006		4 th Quarter 2007 YTD vs. 4 th Quarter 2006 YTD	
	All Firms	Your Firm	All Firms	Your Firm	All Firms	Your Firm
	Median Firm Revenue Growth					
Gas & Cylinders	2.1%	N/A%	11.5%	N/A%	9.7%	N/A%
Hardware	5.4	N/A	8.7	N/A	11.8	N/A
All Other Sales	3.1	N/A	11.5	N/A	8.9	N/A
Total Revenue Growth¹	4.9%	N/A%	9.7%	N/A%	9.3%	N/A%
Overall Market Growth²	1.7%		11.8%		11.7%	

¹ Total Revenue Growth figures are the results of the typical firm. One half of the results are better while the other half are worse.

² Overall Market Growth figures represent the growth of the total market for all firms combined.

QUARTERLY RESULTS (% of Revenue)	4 th Quarter 2007		3 rd Quarter 2007		4 th Quarter 2006	
	All Firms	Your Firm	All Firms	Your Firm	All Firms	Your Firm
Revenue						
Gas & Cylinders	48.7%	N/A%	47.1%	N/A%	48.5%	N/A%
Hardware	46.7	N/A	48.1	N/A	47.4	N/A
All Other Revenue	<u>4.6</u>	<u>N/A</u>	<u>4.8</u>	<u>N/A</u>	<u>4.1</u>	<u>N/A</u>
Total Revenue	100.0	100.0	100.0	100.0	100.0	100.0
Cost Of Goods Sold	<u>55.3</u>	<u>N/A</u>	<u>56.3</u>	<u>N/A</u>	<u>58.0</u>	<u>N/A</u>
Gross Margin	44.7	N/A	43.7	N/A	42.0	N/A
Operating Expenses						
Payroll & Benefits	27.3	N/A	23.0	N/A	23.4	N/A
All Other Expenses	<u>10.7</u>	<u>N/A</u>	<u>10.1</u>	<u>N/A</u>	<u>13.2</u>	<u>N/A</u>
Total Expenses	38.0	N/A	33.1	N/A	36.6	N/A
Operating Profit	6.7%	N/A%	10.6%	N/A%	5.4%	N/A%

YEAR-TO-DATE RESULTS (% of Revenue)	4 th Quarter 2007 YTD		4 th Quarter 2006 YTD	
	All Firms	Your Firm	All Firms	Your Firm
Revenue				
Gas & Cylinders	51.3%	N/A%	51.1%	N/A%
Hardware	43.8	N/A	43.6	N/A
All Other Revenue	<u>4.9</u>	<u>N/A</u>	<u>5.3</u>	<u>N/A</u>
Total Revenue	100.0	100.0	100.0	100.0
Cost Of Goods Sold	<u>56.7</u>	<u>N/A</u>	<u>54.7</u>	<u>N/A</u>
Gross Margin	43.3	N/A	45.3	N/A
Operating Expenses				
Payroll & Benefits	23.3	N/A	22.8	N/A
All Other Expenses	<u>11.0</u>	<u>N/A</u>	<u>12.2</u>	<u>N/A</u>
Total Expenses	34.3	N/A	35.0	N/A
Operating Profit	9.0%	N/A%	10.3%	N/A%
Productivity Ratios (Annualized)				
Average Collection Period (Days)	40.2	N/A	42.1	N/A
Inventory Turnover (Times)	6.1	N/A	5.9	N/A
Sales Per Employee	\$288,519	\$N/A	\$268,179	\$N/A
Sales Per Accident Day	\$493,765	\$N/A	\$2,280,517	\$N/A