

**EXHIBIT 5**  
Company X: Position in Industry (SIC 3674)

	<b>Inventory</b>	<b>A/R</b>	<b>A/P</b>	<b>C2C</b>	<b>Profit Margin</b>
1. Best Company	73.6	39.3	192.6	-79.7	35.9%
First Quartile Median	68.0	39.3	82.1	25.2	
Second Quartile Median	75.7	48.7	58.3	66.1	
Industry Median	87.3	51.7	59.0	80.0	1.9%
Third Quartile Median	89.2	53.6	51.9	90.9	
99. Company X	84.8	49.2	37.3	96.7	14.8%
Fourth Quartile Median	135.7	59.9	43.4	152.2	
147. Worst Company	204.1	41.5	23.5	222.2	-41.0%
(Amounts in days)					