

**(06) CHIEF FINANCIAL/ACCOUNTING EXECUTIVE**

**2008 NATIONAL EXECUTIVE COMPENSATION SURVEY**

Responsible for the entire range of financial activity in the organizational unit, including both the treasury and accounting functions. Formulates and recommends policies on banking, receipt and disbursement of funds, extension of credit, fiscal and accounting matters. Responsible for development of standard accounting, analysis and reporting procedures, and for exercise of overall financial control. Typical position titles include: Financial Vice President, Treasurer, Controller, Secretary-Treasurer, Director of Finance, etc.

Sales in Millions

Data Effective January 31, 2008	BASE					CASH BONUS					OTHER CASH PAYMENTS					TOTAL COMPENSATION					
	Mean	Med	10TH	90TH	# of Rates	Mean	Med	10TH	90TH	# of Rates	Mean	Med	10TH	90TH	# of Rates	Mean	Med	10TH	90TH	% Stock Mean	
<b>BREAKOUT BY SALES VOLUME - MANUFACTURING INDUSTRIES</b>																					
\$0 - 2.9	Public Organizations	*	*	*	*	(4)	*	*	*	*	(2)	*	*	*	*	(0)	*	*	*	*	*
	Private	\$122.7	\$102.2	\$50.0	\$194.6	(9)	\$26.3	\$29.6	\$4.0	\$41.0	(5)	*	*	*	*	(0)	\$137.2	\$120.0	\$50.0	\$221.3	49
	All	\$127.9	\$102.2	\$76.6	\$194.6	(13)	\$19.4	\$26.7	\$2.0	\$41.0	(7)	*	*	*	*	(0)	\$138.4	\$120.0	\$76.6	\$221.3	35
\$3.0 - 6.9	Public Organizations	*	*	*	*	(0)	*	*	*	*	(0)	*	*	*	*	(0)	*	*	*	*	*
	Private	\$82.4	\$78.8	\$49.9	\$120.0	(25)	\$7.9	\$5.0	\$1.5	\$15.0	(12)	\$204.5	\$165.0	\$3.0	\$485.0	(4)	\$119.0	\$90.6	\$52.4	\$183.4	29
	All	\$82.4	\$78.8	\$49.9	\$120.0	(25)	\$7.9	\$5.0	\$1.5	\$15.0	(12)	\$204.5	\$165.0	\$3.0	\$485.0	(4)	\$119.0	\$90.6	\$52.4	\$183.4	29
\$7.0 - 11.9	Public Organizations	*	*	*	*	(1)	*	*	*	*	(1)	*	*	*	*	(0)	*	*	*	*	*
	Private	\$100.1	\$101.0	\$70.0	\$122.9	(40)	\$11.5	\$10.0	\$2.0	\$22.0	(29)	\$29.9	\$22.6	\$2.0	\$60.0	(5)	\$112.1	\$104.8	\$70.0	\$157.6	3
	All	\$100.6	\$102.0	\$75.0	\$121.0	(41)	\$11.3	\$9.3	\$2.3	\$21.7	(30)	\$29.9	\$22.6	\$2.0	\$60.0	(5)	\$112.5	\$105.1	\$75.0	\$155.3	3
\$12.0 - 16.9	Public Organizations	*	*	*	*	(0)	*	*	*	*	(0)	*	*	*	*	(0)	*	*	*	*	*
	Private	\$108.4	\$94.5	\$75.0	\$150.0	(39)	\$22.0	\$10.0	\$3.6	\$66.5	(27)	\$3.1	\$3.1	\$0.2	\$7.3	(6)	\$124.1	\$108.5	\$80.0	\$165.0	7
	All	\$108.4	\$94.5	\$75.0	\$150.0	(39)	\$22.0	\$10.0	\$3.6	\$66.5	(27)	\$3.1	\$3.1	\$0.2	\$7.3	(6)	\$124.1	\$108.5	\$80.0	\$165.0	7
\$17.0 - 26.9	Public Organizations	*	*	*	*	(0)	*	*	*	*	(0)	*	*	*	*	(0)	*	*	*	*	*
	Private	\$115.4	\$110.0	\$74.5	\$160.0	(59)	\$21.4	\$18.5	\$2.0	\$50.0	(39)	\$15.4	\$3.7	\$0.4	\$60.0	(5)	\$130.8	\$125.0	\$85.0	\$190.0	15
	All	\$115.4	\$110.0	\$74.5	\$160.0	(59)	\$21.4	\$18.5	\$2.0	\$50.0	(39)	\$15.4	\$3.7	\$0.4	\$60.0	(5)	\$130.8	\$125.0	\$85.0	\$190.0	15
\$27.0 - 54.9	Public Organizations	\$154.1	\$128.8	\$117.8	\$249.6	(5)	\$39.7	\$39.0	\$31.0	\$50.0	(4)	*	*	*	*	(0)	\$185.9	\$178.8	\$154.6	\$249.6	1
	Private	\$128.6	\$125.0	\$88.9	\$173.6	(117)	\$44.3	\$26.0	\$7.5	\$92.0	(79)	\$14.0	\$4.6	\$0.5	\$28.4	(14)	\$160.2	\$144.0	\$95.0	\$250.0	7
	All	\$129.6	\$125.0	\$90.0	\$173.6	(122)	\$44.1	\$27.0	\$8.0	\$90.6	(83)	\$14.0	\$4.6	\$0.5	\$28.4	(14)	\$161.2	\$146.5	\$98.0	\$249.6	7

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**(06) CHIEF FINANCIAL/ACCOUNTING EXECUTIVE**

**2008 NATIONAL EXECUTIVE COMPENSATION SURVEY**

Responsible for the entire range of financial activity in the organizational unit, including both the treasury and accounting functions. Formulates and recommends policies on banking, receipt and disbursement of funds, extension of credit, fiscal and accounting matters. Responsible for development of standard accounting, analysis and reporting procedures, and for exercise of overall financial control. Typical position titles include: Financial Vice President, Treasurer, Controller, Secretary-Treasurer, Director of Finance, etc.

Sales in Millions

Data Effective January 31, 2008	BASE					CASH BONUS					OTHER CASH PAYMENTS					TOTAL COMPENSATION					
	Mean	Med	10TH	90TH	# of Rates	Mean	Med	10TH	90TH	# of Rates	Mean	Med	10TH	90TH	# of Rates	Mean	Med	10TH	90TH	% Stock Mean	
<b>BREAKOUT BY SALES VOLUME - MANUFACTURING INDUSTRIES</b>																					
\$55.0 - 74.9	Public Organizations	*	*	*	*	(4)	*	*	*	*	(1)	*	*	*	*	(0)	*	*	*	*	*
	Private	\$151.6	\$147.1	\$95.0	\$195.0	(52)	\$45.4	\$32.0	\$10.0	\$100.0	(39)	\$45.3	\$26.6	\$5.5	\$160.0	(7)	\$191.7	\$182.4	\$101.1	\$283.5	3
	All	\$152.2	\$144.2	\$95.0	\$200.0	(56)	\$45.3	\$33.0	\$10.5	\$100.0	(40)	\$45.3	\$26.6	\$5.5	\$160.0	(7)	\$190.2	\$181.0	\$101.1	\$283.5	3
\$75.0 - 99.9	Public Organizations	*	*	*	*	(1)	*	*	*	*	(1)	*	*	*	*	(0)	*	*	*	*	*
	Private	\$168.1	\$160.0	\$112.0	\$228.7	(19)	\$59.9	\$43.0	\$14.5	\$200.7	(13)	\$38.2	\$38.2	\$38.2	\$38.2	(1)	\$211.1	\$193.0	\$136.7	\$431.5	1
	All	\$164.8	\$155.0	\$111.0	\$222.6	(20)	\$56.9	\$40.5	\$14.5	\$200.7	(14)	\$38.2	\$38.2	\$38.2	\$38.2	(1)	\$206.6	\$185.8	\$134.1	\$333.5	1
\$100.0 - 199.9	Public Organizations	*	*	*	*	(4)	*	*	*	*	(2)	*	*	*	*	(1)	*	*	*	*	*
	Private	\$174.1	\$161.3	\$110.0	\$260.0	(48)	\$66.0	\$60.0	\$10.0	\$127.6	(34)	\$67.4	\$50.9	\$0.8	\$171.8	(7)	\$230.6	\$200.6	\$113.6	\$393.0	3
	All	\$172.5	\$158.4	\$115.0	\$257.6	(52)	\$63.5	\$50.0	\$10.0	\$127.6	(36)	\$66.1	\$54.1	\$0.8	\$171.8	(8)	\$226.6	\$200.6	\$120.0	\$381.0	3
\$200.0 - 499.9	Public Organizations	\$193.2	\$217.4	\$104.0	\$280.0	(7)	\$119.1	\$126.3	\$54.0	\$170.0	(4)	*	*	*	*	(0)	\$261.3	\$217.4	\$104.0	\$450.0	5
	Private	\$175.9	\$170.8	\$122.4	\$250.1	(31)	\$81.5	\$49.0	\$16.3	\$95.0	(24)	\$11.5	\$11.9	\$3.7	\$16.0	(6)	\$241.3	\$209.5	\$142.5	\$334.0	1
	All	\$179.1	\$173.0	\$120.0	\$261.0	(38)	\$86.9	\$52.7	\$16.3	\$130.5	(28)	\$11.5	\$11.9	\$3.7	\$16.0	(6)	\$244.9	\$211.0	\$130.0	\$347.0	2
\$500.0 - 999.9	Public Organizations	*	*	*	*	(0)	*	*	*	*	(0)	*	*	*	*	(0)	*	*	*	*	*
	Private	\$201.6	\$210.0	\$94.9	\$300.0	(9)	\$155.3	\$104.1	\$8.5	\$420.0	(5)	\$12.5	\$12.5	\$12.5	\$12.5	(1)	\$289.3	\$210.0	\$103.4	\$642.5	2
	All	\$201.6	\$210.0	\$94.9	\$300.0	(9)	\$155.3	\$104.1	\$8.5	\$420.0	(5)	\$12.5	\$12.5	\$12.5	\$12.5	(1)	\$289.3	\$210.0	\$103.4	\$642.5	2
\$1000.0 +	Public Organizations	\$386.7	\$318.0	\$245.0	\$620.0	(5)	\$215.2	\$130.0	\$18.4	\$582.5	(4)	\$184.6	\$184.6	\$146.1	\$223.0	(2)	\$632.7	\$480.5	\$288.4	\$1,425.5	*
	Private	\$351.1	\$300.0	\$219.0	\$507.7	(7)	\$274.8	\$243.7	\$20.0	\$690.1	(6)	\$364.8	\$364.8	\$14.6	\$715.0	(2)	\$690.9	\$664.0	\$261.0	\$1,366.4	1
	All	\$365.9	\$309.0	\$245.0	\$507.7	(12)	\$251.0	\$175.7	\$19.2	\$636.3	(10)	\$274.7	\$184.6	\$14.6	\$715.0	(4)	\$666.7	\$490.8	\$288.4	\$1,366.4	1
All Sales Volumes	Public Organizations	\$196.7	\$146.0	\$104.0	\$280.0	(31)	\$84.5	\$40.9	\$2.6	\$170.0	(19)	\$142.2	\$146.1	\$57.4	\$223.0	(3)	\$262.2	\$191.7	\$120.0	\$468.0	9
	Private	\$137.1	\$125.0	\$82.0	\$200.5	(455)	\$47.0	\$23.1	\$4.5	\$90.6	(312)	\$49.9	\$9.8	\$1.0	\$117.5	(58)	\$175.8	\$145.0	\$90.0	\$282.0	8
	All	\$140.9	\$125.0	\$84.0	\$210.7	(486)	\$49.2	\$24.0	\$4.3	\$95.0	(331)	\$54.5	\$10.3	\$1.0	\$146.1	(61)	\$181.3	\$147.8	\$90.5	\$288.4	8

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<b>BREAKOUT BY SALES VOLUME - SERVICE INDUSTRIES</b>																					
\$0 - 2.9	Public Organizations	*	*	*	*	(0)	*	*	*	*	(0)	*	*	*	*	(0)	*	*	*	*	*
	Private	\$106.6	\$91.4	\$59.0	\$170.0	(22)	\$33.5	\$4.0	\$0.5	\$85.0	(11)	\$0.6	\$0.6	\$0.6	\$0.6	(1)	\$123.3	\$94.2	\$59.1	\$201.3	25
	All	\$106.6	\$91.4	\$59.0	\$170.0	(22)	\$33.5	\$4.0	\$0.5	\$85.0	(11)	\$0.6	\$0.6	\$0.6	\$0.6	(1)	\$123.3	\$94.2	\$59.1	\$201.3	25
\$3.0 - 6.9	Public Organizations	*	*	*	*	(0)	*	*	*	*	(0)	*	*	*	*	(0)	*	*	*	*	*
	Private	\$103.7	\$92.5	\$65.0	\$146.3	(41)	\$21.7	\$15.0	\$0.8	\$63.7	(15)	\$15.3	\$3.5	\$0.7	\$41.7	(3)	\$112.7	\$93.0	\$67.6	\$146.8	11
	All	\$103.7	\$92.5	\$65.0	\$146.3	(41)	\$21.7	\$15.0	\$0.8	\$63.7	(15)	\$15.3	\$3.5	\$0.7	\$41.7	(3)	\$112.7	\$93.0	\$67.6	\$146.8	11
\$7.0 - 11.9	Public Organizations	*	*	*	*	(3)	*	*	*	*	(1)	*	*	*	*	(0)	*	*	*	*	*
	Private	\$102.4	\$89.8	\$63.4	\$153.0	(51)	\$16.9	\$6.0	\$3.1	\$50.0	(23)	\$44.6	\$44.6	\$7.2	\$82.0	(2)	\$111.8	\$93.8	\$68.8	\$175.0	18
	All	\$103.7	\$89.9	\$63.4	\$171.4	(54)	\$16.5	\$6.3	\$3.1	\$50.0	(24)	\$44.6	\$44.6	\$7.2	\$82.0	(2)	\$112.7	\$94.3	\$68.8	\$175.0	18
\$12.0 - 16.9	Public Organizations	*	*	*	*	(0)	*	*	*	*	(0)	*	*	*	*	(0)	*	*	*	*	*
	Private	\$119.2	\$100.0	\$75.0	\$159.3	(33)	\$13.8	\$7.2	\$2.0	\$34.0	(13)	\$6.0	\$6.0	\$6.0	\$6.0	(1)	\$124.8	\$112.0	\$76.6	\$160.5	10
	All	\$119.2	\$100.0	\$75.0	\$159.3	(33)	\$13.8	\$7.2	\$2.0	\$34.0	(13)	\$6.0	\$6.0	\$6.0	\$6.0	(1)	\$124.8	\$112.0	\$76.6	\$160.5	10
\$17.0 - 26.9	Public Organizations	*	*	*	*	(0)	*	*	*	*	(0)	*	*	*	*	(0)	*	*	*	*	*
	Private	\$129.1	\$119.7	\$83.0	\$175.0	(62)	\$52.7	\$21.0	\$2.5	\$100.0	(32)	\$26.7	\$24.6	\$13.7	\$41.7	(3)	\$157.6	\$125.0	\$93.0	\$235.0	5
	All	\$129.1	\$119.7	\$83.0	\$175.0	(62)	\$52.7	\$21.0	\$2.5	\$100.0	(32)	\$26.7	\$24.6	\$13.7	\$41.7	(3)	\$157.6	\$125.0	\$93.0	\$235.0	5
\$27.0 - 54.9	Public Organizations	*	*	*	*	(4)	*	*	*	*	(4)	*	*	*	*	(2)	*	*	*	*	*
	Private	\$136.2	\$127.4	\$95.0	\$189.0	(58)	\$32.6	\$27.3	\$3.0	\$65.0	(28)	\$19.8	\$11.0	\$1.5	\$64.0	(6)	\$154.0	\$144.7	\$95.0	\$220.0	2
	All	\$136.9	\$127.6	\$95.0	\$189.0	(62)	\$31.8	\$27.3	\$7.5	\$60.0	(32)	\$18.5	\$11.0	\$1.5	\$64.0	(8)	\$155.8	\$146.6	\$95.0	\$220.0	2

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	Mean	Med	10TH	90TH	# of Rates	Mean	Med	10TH	90TH	# of Rates	Mean	Med	10TH	90TH	# of Rates	Mean	Med	10TH	90TH	% Stock Mean	
<b>BREAKOUT BY SALES VOLUME - SERVICE INDUSTRIES</b>																					
\$55.0 - 74.9	Public Organizations	*	*	*	*	(2)	*	*	*	*	(1)	*	*	*	*	(1)	*	*	*	*	*
	Private	\$144.1	\$140.0	\$92.0	\$205.0	(27)	\$25.7	\$24.7	\$10.0	\$43.4	(13)	\$15.5	\$7.2	\$5.4	\$34.5	(5)	\$159.3	\$157.0	\$103.2	\$233.0	3
	All	\$147.1	\$143.0	\$92.0	\$210.0	(29)	\$27.1	\$25.4	\$10.0	\$44.6	(14)	\$14.6	\$8.7	\$5.4	\$34.5	(6)	\$163.2	\$162.8	\$103.2	\$233.0	3
\$75.0 - 99.9	Public Organizations	*	*	*	*	(0)	*	*	*	*	(0)	*	*	*	*	(0)	*	*	*	*	*
	Private	\$139.7	\$132.0	\$105.0	\$180.0	(15)	\$37.5	\$38.0	\$3.9	\$60.0	(7)	\$6.0	\$6.0	\$6.0	\$6.0	(1)	\$157.6	\$140.0	\$114.1	\$225.0	1
	All	\$139.7	\$132.0	\$105.0	\$180.0	(15)	\$37.5	\$38.0	\$3.9	\$60.0	(7)	\$6.0	\$6.0	\$6.0	\$6.0	(1)	\$157.6	\$140.0	\$114.1	\$225.0	1
\$100.0 - 199.9	Public Organizations	*	*	*	*	(4)	*	*	*	*	(2)	*	*	*	*	(0)	*	*	*	*	*
	Private	\$176.3	\$170.0	\$125.0	\$228.7	(48)	\$72.5	\$50.0	\$21.1	\$170.0	(33)	\$6.7	\$6.7	\$4.0	\$9.4	(2)	\$226.5	\$204.4	\$137.0	\$395.0	3
	All	\$177.5	\$170.8	\$125.0	\$225.0	(52)	\$73.3	\$54.5	\$21.1	\$170.0	(35)	\$6.7	\$6.7	\$4.0	\$9.4	(2)	\$227.1	\$204.4	\$140.0	\$352.0	3
\$200.0 - 499.9	Public Organizations	\$211.4	\$202.0	\$116.0	\$323.0	(10)	\$37.7	\$33.6	\$7.3	\$100.0	(8)	\$20.6	\$10.8	\$2.0	\$58.8	(4)	\$249.8	\$229.3	\$137.9	\$383.8	1
	Private	\$151.3	\$152.0	\$105.9	\$195.0	(27)	\$73.2	\$50.2	\$6.5	\$202.1	(14)	\$28.4	\$8.4	\$5.9	\$71.0	(3)	\$192.4	\$181.1	\$114.2	\$309.0	1
	All	\$167.5	\$160.0	\$105.9	\$262.5	(37)	\$60.3	\$43.3	\$7.3	\$154.1	(22)	\$23.9	\$9.0	\$2.0	\$71.0	(7)	\$207.9	\$198.9	\$114.2	\$375.0	1
\$500.0 - 999.9	Public Organizations	*	*	*	*	(0)	*	*	*	*	(0)	*	*	*	*	(0)	*	*	*	*	*
	Private	\$190.3	\$166.1	\$122.6	\$312.0	(21)	\$77.3	\$35.8	\$11.4	\$234.0	(17)	\$2.4	\$2.4	\$2.4	\$2.4	(1)	\$253.0	\$197.0	\$141.7	\$484.9	*
	All	\$190.3	\$166.1	\$122.6	\$312.0	(21)	\$77.3	\$35.8	\$11.4	\$234.0	(17)	\$2.4	\$2.4	\$2.4	\$2.4	(1)	\$253.0	\$197.0	\$141.7	\$484.9	*
\$1000.0 +	Public Organizations	\$296.6	\$308.5	\$196.7	\$407.0	(10)	\$167.9	\$139.0	\$23.1	\$329.0	(5)	\$9.8	\$8.4	\$7.0	\$13.9	(3)	\$383.4	\$363.6	\$204.0	\$646.2	*
	Private	\$231.7	\$218.5	\$160.4	\$333.0	(17)	\$58.1	\$49.2	\$20.0	\$133.0	(7)	\$5.8	\$4.6	\$4.6	\$8.0	(3)	\$256.6	\$245.0	\$165.1	\$401.1	1
	All	\$255.7	\$245.0	\$160.4	\$358.2	(27)	\$103.9	\$64.8	\$23.1	\$230.0	(12)	\$7.8	\$7.5	\$4.6	\$13.9	(6)	\$303.6	\$263.5	\$165.1	\$466.0	1
All Sales Volumes	Public Organizations	\$217.8	\$204.0	\$125.0	\$335.0	(33)	\$70.1	\$39.0	\$8.1	\$139.0	(21)	\$15.1	\$10.0	\$4.5	\$38.9	(10)	\$267.0	\$228.0	\$141.8	\$421.0	2
	Private	\$139.2	\$127.0	\$77.8	\$205.0	(424)	\$45.0	\$26.0	\$3.1	\$105.4	(214)	\$17.5	\$7.2	\$2.4	\$41.7	(31)	\$163.3	\$142.0	\$81.5	\$263.3	7
	All	\$144.9	\$130.0	\$79.8	\$220.5	(457)	\$47.3	\$28.7	\$3.6	\$114.6	(235)	\$16.9	\$8.4	\$2.4	\$41.7	(41)	\$170.7	\$147.4	\$84.0	\$288.0	6

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Responsible for the entire range of financial activity in the organizational unit, including both the treasury and accounting functions. Formulates and recommends policies on banking, receipt and disbursement of funds, extension of credit, fiscal and accounting matters. Responsible for development of standard accounting, analysis and reporting procedures, and for exercise of overall financial control. Typical position titles include: Financial Vice President, Treasurer, Controller, Secretary-Treasurer, Director of Finance, etc.

Data Effective January 31, 2008	BASE					CASH BONUS					OTHER CASH PAYMENTS					TOTAL COMPENSATION				
	Mean	Med	10TH	90TH	# of Rates	Mean	Med	10TH	90TH	# of Rates	Mean	Med	10TH	90TH	# of Rates	Mean	Med	10TH	90TH	% Stock Mean
<b>BREAKOUT BY GEOGRAPHICAL AREA</b>																				
<b>MANUFACTURING INDUSTRIES</b>																				
Northeast	\$129.2	\$125.0	\$75.0	\$193.8	(63)	\$46.5	\$29.1	\$4.5	\$92.2	(40)	\$29.6	\$8.6	\$1.9	\$115.9	(10)	\$163.4	\$140.0	\$79.0	\$268.1	3
Midwest	\$141.4	\$125.0	\$85.0	\$210.4	(370)	\$50.6	\$23.0	\$4.5	\$100.0	(257)	\$60.7	\$12.5	\$1.0	\$160.0	(47)	\$184.2	\$145.4	\$93.0	\$286.7	10
South	\$134.7	\$130.0	\$85.0	\$230.0	(19)	\$47.1	\$40.0	\$10.0	\$99.2	(13)	\$50.6	\$50.6	\$50.6	\$50.6	(1)	\$169.5	\$170.0	\$90.0	\$324.0	1
West	\$161.6	\$155.0	\$80.0	\$267.6	(34)	\$37.9	\$24.0	\$2.0	\$80.0	(21)	\$40.7	\$3.7	\$1.0	\$117.5	(3)	\$188.6	\$179.2	\$87.8	\$304.4	+
<b>SERVICE INDUSTRIES</b>																				
Northeast	\$109.2	\$101.0	\$63.2	\$165.0	(47)	\$28.4	\$14.0	\$1.5	\$50.0	(22)	\$8.6	\$8.6	\$7.2	\$10.1	(2)	\$122.9	\$103.2	\$64.4	\$197.0	21
Midwest	\$141.1	\$128.0	\$81.5	\$204.0	(275)	\$43.4	\$28.2	\$4.8	\$100.0	(134)	\$21.1	\$9.7	\$0.7	\$71.0	(18)	\$163.7	\$142.0	\$85.0	\$247.5	3
South	\$153.7	\$140.7	\$73.0	\$240.0	(42)	\$51.2	\$21.3	\$2.0	\$209.7	(27)	\$16.4	\$9.3	\$5.4	\$41.7	(4)	\$188.1	\$153.2	\$76.6	\$358.2	2
West	\$161.6	\$164.2	\$88.3	\$228.7	(56)	\$58.7	\$32.7	\$2.5	\$124.0	(29)	\$15.0	\$8.7	\$4.1	\$44.3	(10)	\$194.7	\$170.4	\$90.0	\$315.0	10
<b>BREAKOUT BY ORGANIZATIONAL UNIT</b>																				
<b>MANUFACTURING INDUSTRIES</b>																				
Headquarters	\$164.8	\$150.0	\$95.0	\$253.0	(213)	\$62.7	\$37.0	\$9.0	\$125.0	(143)	\$79.4	\$14.6	\$2.3	\$223.0	(17)	\$213.3	\$180.8	\$102.0	\$324.0	5
Group	\$145.1	\$139.0	\$112.0	\$180.0	(12)	\$48.6	\$33.1	\$11.4	\$114.5	(10)	\$11.7	\$11.7	\$10.3	\$13.0	(2)	\$187.5	\$179.7	\$120.0	\$222.2	8
Subsidiary	\$144.1	\$129.7	\$86.8	\$218.2	(60)	\$45.5	\$21.7	\$5.8	\$99.2	(48)	\$24.6	\$8.6	\$1.4	\$57.4	(12)	\$185.4	\$152.3	\$96.5	\$295.3	3
Division	\$138.8	\$121.2	\$100.7	\$210.0	(20)	\$39.5	\$20.0	\$10.2	\$120.0	(13)	\$91.3	\$113.6	\$0.2	\$160.0	(3)	\$178.1	\$137.2	\$107.6	\$406.8	1
Single Unit	\$111.8	\$104.5	\$71.0	\$156.0	(181)	\$35.3	\$14.0	\$2.0	\$80.0	(117)	\$51.1	\$7.3	\$0.5	\$117.5	(27)	\$142.2	\$120.0	\$73.3	\$213.0	12
<b>SERVICE INDUSTRIES</b>																				
Headquarters	\$156.7	\$147.9	\$82.2	\$250.0	(223)	\$57.0	\$31.4	\$5.0	\$162.1	(120)	\$24.9	\$10.0	\$4.3	\$71.0	(19)	\$189.5	\$165.0	\$85.0	\$352.0	7
Group	\$154.9	\$149.0	\$71.0	\$340.8	(7)	\$41.0	\$40.8	\$22.0	\$60.3	(3)	\$4.0	\$4.0	\$4.0	\$4.0	(1)	\$173.0	\$149.0	\$82.0	\$401.1	+
Subsidiary	\$163.4	\$152.0	\$92.7	\$230.0	(41)	\$64.8	\$37.0	\$8.8	\$222.7	(25)	\$11.2	\$9.0	\$2.0	\$27.2	(8)	\$205.1	\$175.2	\$95.8	\$334.6	3
Division	\$132.7	\$108.2	\$68.6	\$261.0	(10)	\$20.4	\$20.2	\$6.0	\$35.0	(3)	\$34.5	\$34.5	\$34.5	\$34.5	(1)	\$142.3	\$118.2	\$68.6	\$261.0	4
Single Unit	\$126.0	\$113.3	\$73.0	\$180.0	(176)	\$29.4	\$17.9	\$2.0	\$70.0	(84)	\$7.7	\$6.0	\$1.5	\$13.7	(12)	\$140.5	\$121.5	\$77.5	\$225.0	6