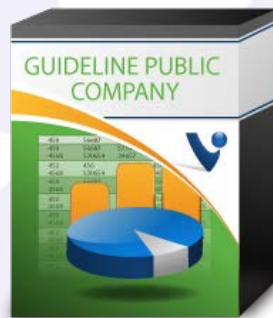


Guideline Public Company

Sample Report



Web-based



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sales@valusource.com

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Guideline Public Company Database

The Guideline Public Company Database is ValuSource's solution to the appraiser's challenges of finding public company data that is complete and provided in a standard financial format AND selecting appropriate comparable companies. The Database deals with the first challenge by providing a quick and straight-forward search mechanism.



The image shows the ValuSource Guideline Company search interface. It features a search bar with a dropdown menu set to 'Annual Data' and a 'Clear All' button. Below the search bar, there are several search criteria listed: Ticker, NAICS, Rev. Growth %, Valuation Date, Company, Assets, Inc. Growth %, Summary, SIC, Operating Rev, and Location. The 'Ticker' criterion is highlighted with a yellow background.

As the image above demonstrates, public company data can be searched for using stock market ticker codes, SIC and NAICS codes, company names, operating revenue, revenue growth (%), income growth (%), the valuation date and the location of the company.

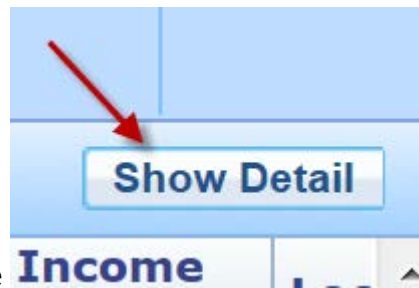
After the appraiser enters search criteria, the matching companies are listed, with the values for the search criteria.



The image shows the 'Review Records (6923)' table in the ValuSource interface. The table is sorted by 'Ticker' in ascending order. The columns are Ticker, Company, SIC, NAICS, and Assets. The first two rows are AAGC (All American Gold) and ABAX (Abaxis).

Ticker	Company	SIC	NAICS	Ass
AAGC	All American Gold	1041	212221	
ABAX	Abaxis	2835	325413	189

To see the detailed data on any of the searched company, the appraiser clicks on the



desired company, and clicks on the **Income** . . . Show Detail button, at which point the Database application displays the data on the company.

2 Review Records (6923)		Show record: 1	
Company:	71,981	OperatingProfitAdjustment:	OperatingRevenue1YearGrowth:
CompanyNameForAddress:	All American Gold	OperatingProfit:	-911,421
Date:	2011/05	ResearchAndDevelopment:	OperatingRevenue3YearGrowth:
TickerSymbolIndustryID:	AAGC	SellingGeneralAndAdministrative:	OperatingRevenue5YearGrowth:
Abbr:	NASDAQ OTC	EBITDAAdjustment:	TotalRevenues1YearGrowth:
Primary4DigitSICCode:	1041	EBITDA:	-1,003,492
			TotalRevenues3YearGrowth:
			TotalRevenues5YearGrowth:

After reviewing data on the companies, refining the search criteria and finding a set of companies to analyze in detail, the appraiser simply clicks on the Database Export button, and the companies on the search results page are downloaded in Excel format.

One of the Database's strongest features now comes into play. As can be seen from the following pages, the downloaded workbook – the Guideline Analyzer - contains a powerful set of analytical tools that allows the appraiser to see the selected company data compared to the subject company data (easily entered into one tab of the workbook) both in data and chart views, making it much easier and faster to select appropriate companies for the Guideline Company Method. For those who prefer to perform their own analysis, the data can be exported into a simple Excel workbook.

As a web-based application, the Guideline Public Company Database is always current and always available, with no need to install software or download updates. The Database is priced according to the number of data downloads needed per year. For more information, call your Account Manager at 1.800.825.8763 or email sales@valusource.com.

Instructions

Instructions

To use this workbook, complete the following worksheet: [User Input](#)

The data you enter will carry through to the analysis worksheets and charts.

Navigation bar: Instructions / Annual Data / Current Annual Data / User Input / Data Comparison / Current Ratio / Current Ratio Chart / Quick Ratio / Quick Ratio Chart / Asset Turnover / Asset Turnover Chart

Annual Data

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Current Annual Data

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2	General Information													
3														
4	Short Company Name	Fiscal Year End	Ticker	Stock Exchange	SIC	NAICS	Number of Employees	State	Census Region	Census Division	Other Area	Long Company Name	Business Summary	Business Description
5	Arden Group, Inc. Class A	2007/12	ARDNA	NASDAQ GM	5411	445110	1,328	CA	West	Pacific	Southwest	Arden Group, Incorporated Class A	Operates supermarket chain on West	A holding company which operates su
6	Blue Square Israel	2007/12	BSI	NYSE	5411	445110	7,953					Blue Square Israel LTD	Owms/operates supermarkets	A food retailer & through its supermar
7	Casey's General Stores, Inc.	2008/04	CASY	NASDAQ GS	5411	445120	7,480	IA	Midwest	West North Central		Casey's General Stores, Inc.	Operates convenience style stores in	The Company and its subsidiaries ope
8	Companhia Brasileira	2007/12	CBD	NYSE	5411	445110	66,165					Companhia Brasileira de Distribuicao	Food retailer	The Company operates as a retailer o
9	Delhaize Freres Ce Le Lion	2007/12	DEG	NYSE	5411	445110	62,600					Delhaize Freres et Cie Le Lion SA ADS	Food retailer-supermarkets	The Company's activity is the operatio
10	Diedrich Coffee, Inc.	2008/06	DDRX	NASDAQ GM	5411	454390	220	CA	West	Pacific	Southwest	Diedrich Coffee, Incorporated	spacialty coffee roaster, wholesaler an	The Company is a coffee roaster, who
11	Distribucion Y Serv	2007/12	DYS	NYSE	5411	445110	29,717					Distribucion Y Servicio D&S SA	A Chilean supermarket operator	The Company and its subsidiaries are
12	Great Atlantic & Pacific Tea	2008/02	GAP	NYSE	5411	445110	15,810	NJ	Northeast	Middle Atlantic	East	The Great Atlantic & Pacific Tea Comp	Operates supermarket chain	The Company is engaged in the retail
13	Kroger Co. The	2008/01	KR	NYSE	5411	445110	323,000	OH	Midwest	East North Central	East	The Kroger Company	Oper retail food & convenience store	The Company manufactures and proc
14	Publix Super Markets, Inc.	2007/12	PUSH	NASDAQ OTC	5411	445110	68,000	FL	South	South Atlantic	East	Publix Super Markets, Inc.	The Company's supermarkets sell groc	The Company operates retail food sup
15	Ruddick Cp	2008/09	RDK	NYSE	5411	445110		NC	South	South Atlantic	East	Ruddick Corporation	Oper supermarkets & mfr ind thread/b	The Company through its subsidiaries
16	Safeway, Inc.	2007/12	SWY	NYSE	5411	445110	201,000	CA	West	Pacific	Southwest	Safeway, Incorporated	Oper chain of supermarkets	The Company is a food and drug retail
17	Supervalu Inc	2008/02	SVU	NYSE	5411	445110	192,000	MN	Midwest	West North Central		Supervalu Inc.	Wholesale & retail foods/gen merch/d	The Company is a grocery channel, co
18	Susser Holdings Corp.	2007/12	SUSS	NASDAQ GM	5411	447110	4,186	TX	South	West South Central		Susser Holdings Corporation	Gasoline and convenience store	The Company is a non-refining operat
19	Village Super Market, Inc.	2008/07	VLGEA	NASDAQ GM	5411	445110	1,410	NJ	Northeast	Middle Atlantic	East	Village Super Market, Incorporated	Retail sale of food & non-food prods	The Company operates a chain of 23
20	Weis Markets	2007/12	WMK	NYSE	5411	445110	17,000	PA	Northeast	Middle Atlantic	East	Weis Markets, Inc.	Operates food supermarkets in PA, M	The company is engaged in the retail s
21	Whole Foods Market, Inc.	2008/09	WFMI	NASDAQ GS	5411	445110		TX	South	West South Central		Whole Foods Market, Incorporated	Own and operate chain of natural foo	The Company and its subsidiaries, ow
22	Winn-Dixie Stores, Inc.	2008/06	WINN	NASDAQ GM	5411	445110	22,500	FL	South	South Atlantic	East	Winn-Dixie Stores, Incorporated	operates food retailer supermarkets.	The Company is a food retailer operat
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User Input

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1	Subject Company Input																		
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3																			
4	General Information																		
5																			
6	Full Name of Subject Company				Percentage Range of Comparability Factors														
7	Short Name				Number of Comparable Factors														
8																			
9	SIC Code				Last Fiscal Year Revenue Growth Rate														
10	NAICS Code				Three Year Revenue Growth Rate														
11																			
12	Date of Data				Number of Employees														
13																			
14																			
15	Balance Sheet																		
16																			
17	Cash & Equivalents				Operating Revenue														
18	Receivables				Adjustments to Revenue														
19	Inventories				Cost of Goods Sold														
20	Other Current Assets				Operating Profit	0													
21	Total Current Assets	0																	
22																			
23	Net Fixed Assets				Research & Development														
24	Intangibles				Selling, General & Administrative														
25	Other Non-Current Assets				EBITDA	0													
26	Total Non-Current Assets	0			Depreciation & Amortization														
27	Total Assets	0			Operating Income	0													
28																			
29																			
30	Accounts Payable				Other Income / (Loss)														
31	Short Term Debt				Special Income / (Loss)														
32	Other Current Liabilities				EBIT	0													
33	Total Current Liabilities	0			Interest Expense														
34																			
35	Long-Term Debt				Pretax Income	0													
36	Other Non-Current Liabilities				Income Taxes														
37	Total Non-Current Liabilities	0			Other Operating Charges														
38	Total Liabilities	0			Net Income from Continuing Operations	0													
39																			
40	Preferred Stock				Net Income from Discontinued Operations														
41	Common Stock				Net Income from Total Operations	0													
42	Total Equity	0			Other Gains / (Losses)														
43	Total Liabilities & Equity	0			Total Net Income	0													
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Instructions Annual Data Current Annual Data **User Input** Data Comparison Current Ratio Current Ratio Chart Quick Ratio Quick Ratio Chart Asset Turnover Asset Turnover Chart

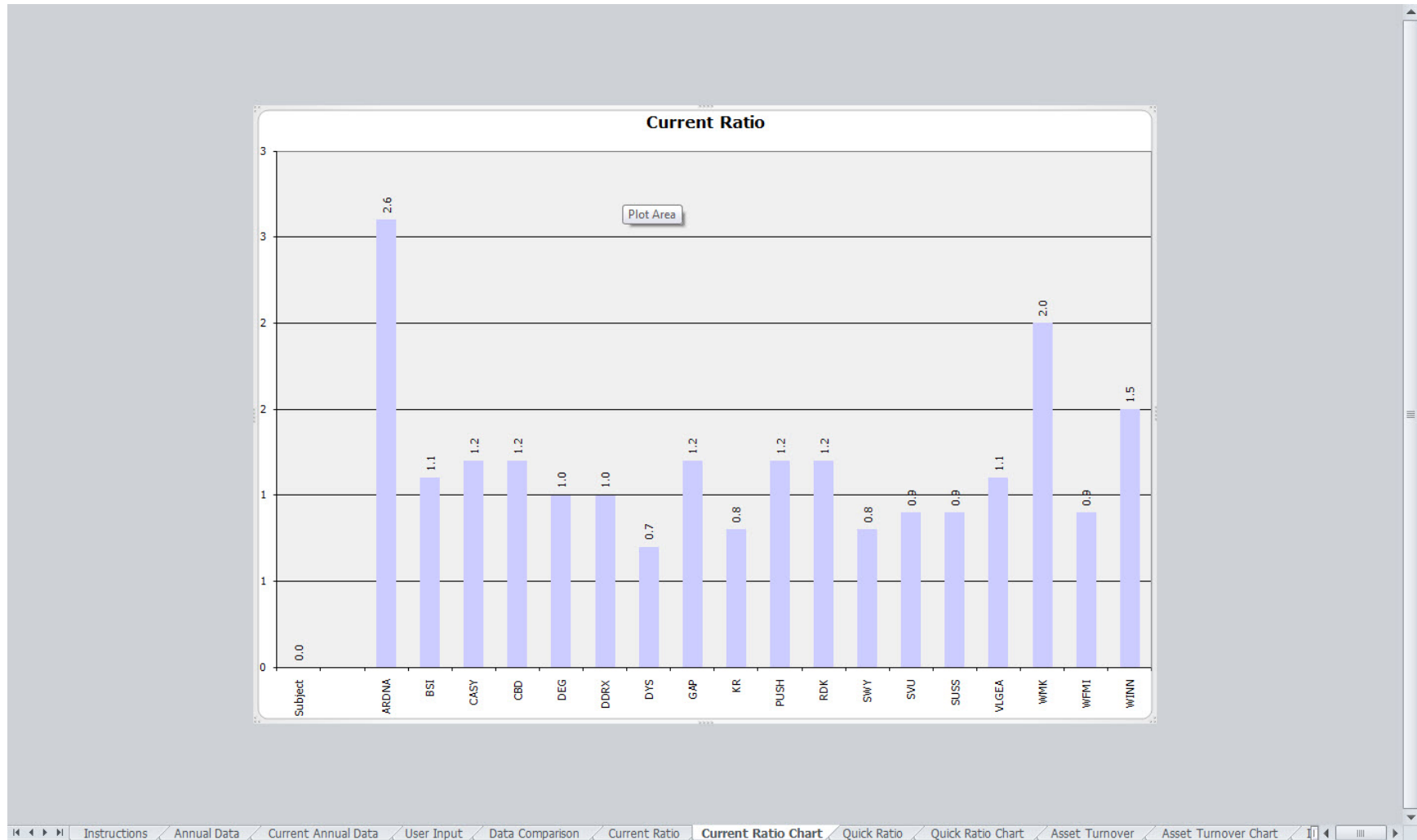
Data Comparison

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3		Comparison of to Publicly Traded Comparable Companies												
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Current Ratio

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1		Current Ratio																				
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4		Company	Ticker	Current Ratio	Comp Less Subject	Percentage of Subject	Comparable Yes/No	Reason														
5		0	Subject		///	///	///															
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7		Arden Group, Inc. Class A	ARDNA	2.6				WithinRange														
8		Blue Square Israel	BSI	1.1				WithinRange														
9		Casey's General Stores, Inc.	CASY	1.2				WithinRange														
10		Companhia Brasileira	CBD	1.2				WithinRange														
11		Delhaize Freres Ce Le Lion	DEG	1.0				WithinRange														
12		Diedrich Coffee, Inc.	DDRX	1.0				WithinRange														
13		Distribucion Y Serv	DYS	0.7				WithinRange														
14		Great Atlantic & Pacific Tea	GAP	1.2				WithinRange														
15		Kroger Co. The	KR	0.8				WithinRange														
16		Publix Super Markets, Inc.	PUSH	1.2				WithinRange														
17		Ruddick Cp	RDK	1.2				WithinRange														
18		Safeway, Inc.	SWY	0.8				WithinRange														
19		Supervalu Inc	SVU	0.9				WithinRange														
20		Susser Holdings Corp.	SUSS	0.9				WithinRange														
21		Village Super Market, Inc.	VLGEA	1.1				WithinRange														
22		Weis Markets	WMK	2.0				WithinRange														
23		Whole Foods Market, Inc.	WFMI	0.9				WithinRange														
24		Winn-Dixie Stores, Inc.	WINN	1.5				WithinRange														
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		Instructions	Annual Data	Current Annual Data	User Input	Data Comparison	Current Ratio	Current Ratio Chart	Quick Ratio	Quick Ratio Chart	Asset Turnover	Asset Turnover Chart										

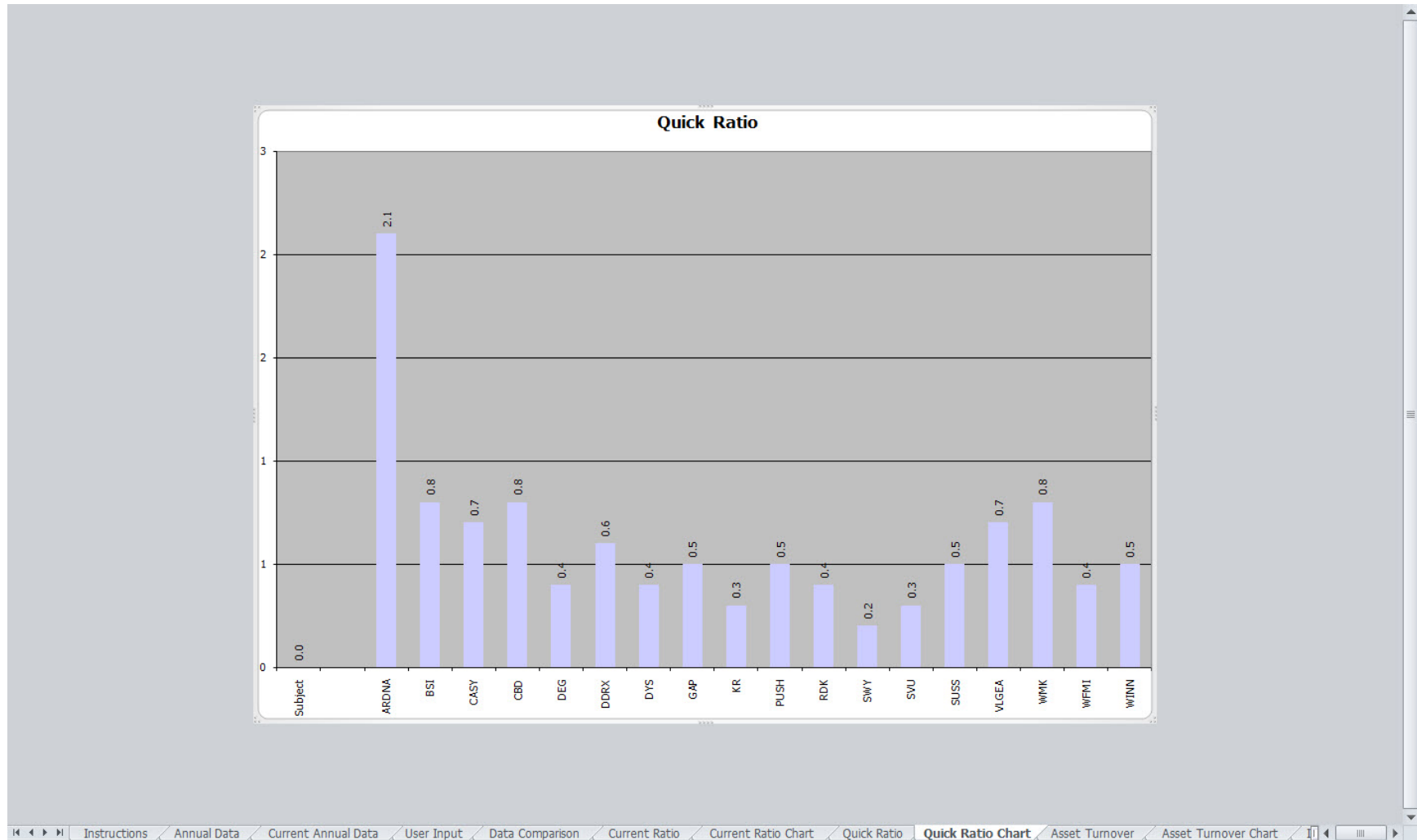
Current Ratio Chart



Quick Ratio

Quick Ratio						
Company	Ticker	Quick Ratio	Comp Less Subject	Percentage of Subject	Comparable Yes/No	Reason
0	Subject		///	///	///	
Arden Group, Inc. Class A	ARDNA	2.1				WithinRange
Blue Square Israel	BSI	0.8				WithinRange
Casey's General Stores, Inc.	CASY	0.7				WithinRange
Companhia Brasileira	CBD	0.8				WithinRange
Delhaize Freres Ce Le Lion	DEG	0.4				WithinRange
Diedrich Coffee, Inc.	DDRX	0.6				WithinRange
Distribucion Y Serv	DYS	0.4				WithinRange
Great Atlantic & Pacific Tea	GAP	0.5				WithinRange
Kroger Co. The	KR	0.3				WithinRange
Publix Super Markets, Inc.	PUSH	0.5				WithinRange
Ruddick Cp	RDK	0.4				WithinRange
Safeway, Inc.	SWY	0.2				WithinRange
Supervalu Inc	SVU	0.3				WithinRange
Susser Holdings Corp.	SUSS	0.5				WithinRange
Village Super Market, Inc.	VLGEA	0.7				WithinRange
Weis Markets	WMK	0.8				WithinRange
Whole Foods Market, Inc.	WFM	0.4				WithinRange
Winn-Dixie Stores, Inc.	WINN	0.5				WithinRange

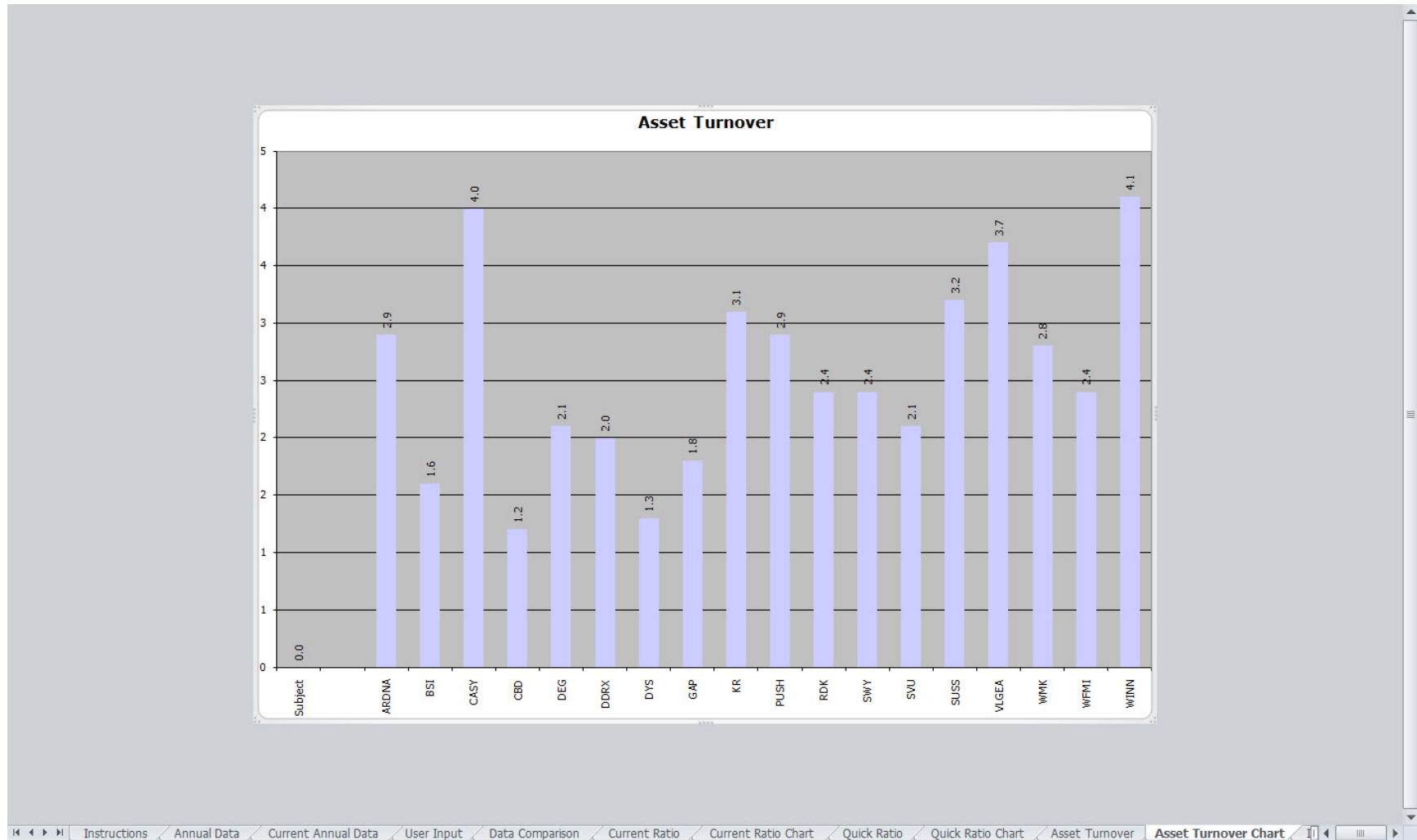
Quick Ratio Chart



Asset Turnover

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
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2		Asset Turnover																				
3																						
4		Company	Ticker	Asset Turnover	Comp Less Subject	Percentage of Subject	Comparable Yes/No	Reason														
5		0 Subject			///	///	///															
6																						
7		Arden Group, Inc. Class A	ARDNA	2.9				WithinRange														
8		Blue Square Israel	BSI	1.6				WithinRange														
9		Casey's General Stores, Inc	CASY	4.0				WithinRange														
10		Companhia Brasileira	CBD	1.2				WithinRange														
11		Delhaize Freres Ce Le Lion	DEG	2.1				WithinRange														
12		Diedrich Coffee, Inc.	DDRX	2.0				WithinRange														
13		Distribucion Y Serv	DYS	1.3				WithinRange														
14		Great Atlantic & Pacific Tea	GAP	1.8				WithinRange														
15		Kroger Co. The	KR	3.1				WithinRange														
16		Publix Super Markets, Inc.	PUSH	2.9				WithinRange														
17		Ruddick Cp	RDK	2.4				WithinRange														
18		Safeway, Inc.	SWY	2.4				WithinRange														
19		Supervalu Inc	SVU	2.1				WithinRange														
20		Susser Holdings Corp.	SUSS	3.2				WithinRange														
21		Village Super Market, Inc.	VLGEA	3.7				WithinRange														
22		Weis Markets	WMK	2.8				WithinRange														
23		Whole Foods Market, Inc.	WFMI	2.4				WithinRange														
24		Winn-Dixie Stores, Inc.	WINN	4.1				WithinRange														
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		Instructions	Annual Data	Current Annual Data	User Input	Data Comparison	Current Ratio	Current Ratio Chart	Quick Ratio	Quick Ratio Chart	Asset Turnover	Asset Turnover Chart										

Asset Turnover Chart



Inventory Turnover

Inventory Turnover						
Company	Ticker	Inventory Turnover	Comp Less Subject	Percentage of Subject	Comparable Yes/No	Reason
0	Subject		///	///	///	
Arden Group, Inc. Class A	ARDNA	22.5				WithinRange
Blue Square Israel	BSI	15.4				WithinRange
Casey's General Stores, Inc	CASY	38.8				WithinRange
Companhia Brasileira	CB3	9.7				WithinRange
Delhaize Freres Ce Le Lion	DEG	15.0				WithinRange
Diedrich Coffee, Inc.	DDRX	10.0				WithinRange
Distribution Y Serv	DYS	12.0				WithinRange
Great Atlantic & Pacific Tea	GAP	12.7				WithinRange
Kroger Co. The	KR	14.5				WithinRange
Publix Super Markets, Inc.	PUSH	18.0				WithinRange
Ruddick Co	RDK	12.8				WithinRange
Safeway, Inc.	SWY	15.1				WithinRange
Super Valu Inc	SVU	15.9				WithinRange
Susser Holdings Corp.	SUSS	39.1				WithinRange
Village Super Market, Inc.	VLGEA	34.1				WithinRange
Weiss Markets	WMK	12.0				WithinRange
Whole Foods Market, Inc.	WFM	24.3				WithinRange
Winn-Dixie Stores, Inc.	WINN	11.2				WithinRange

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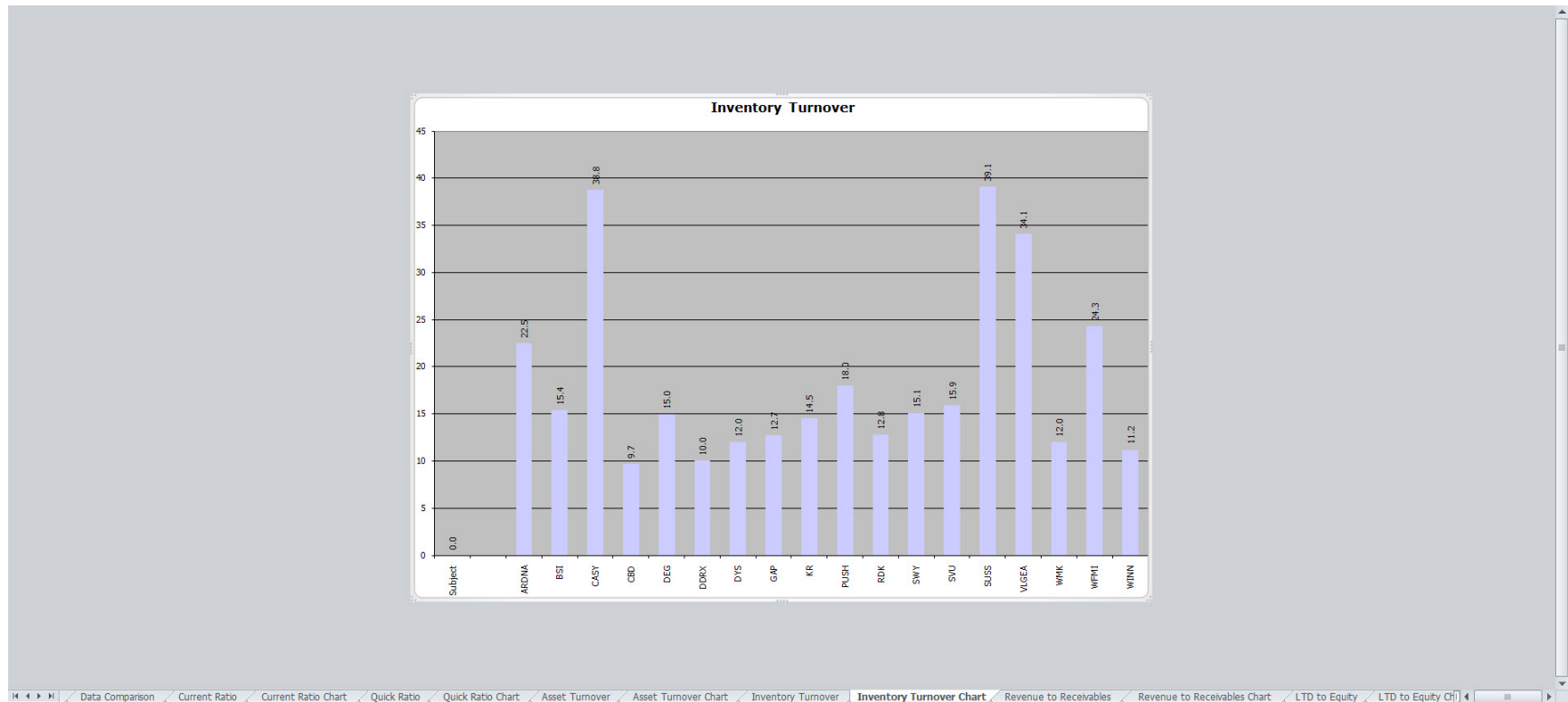
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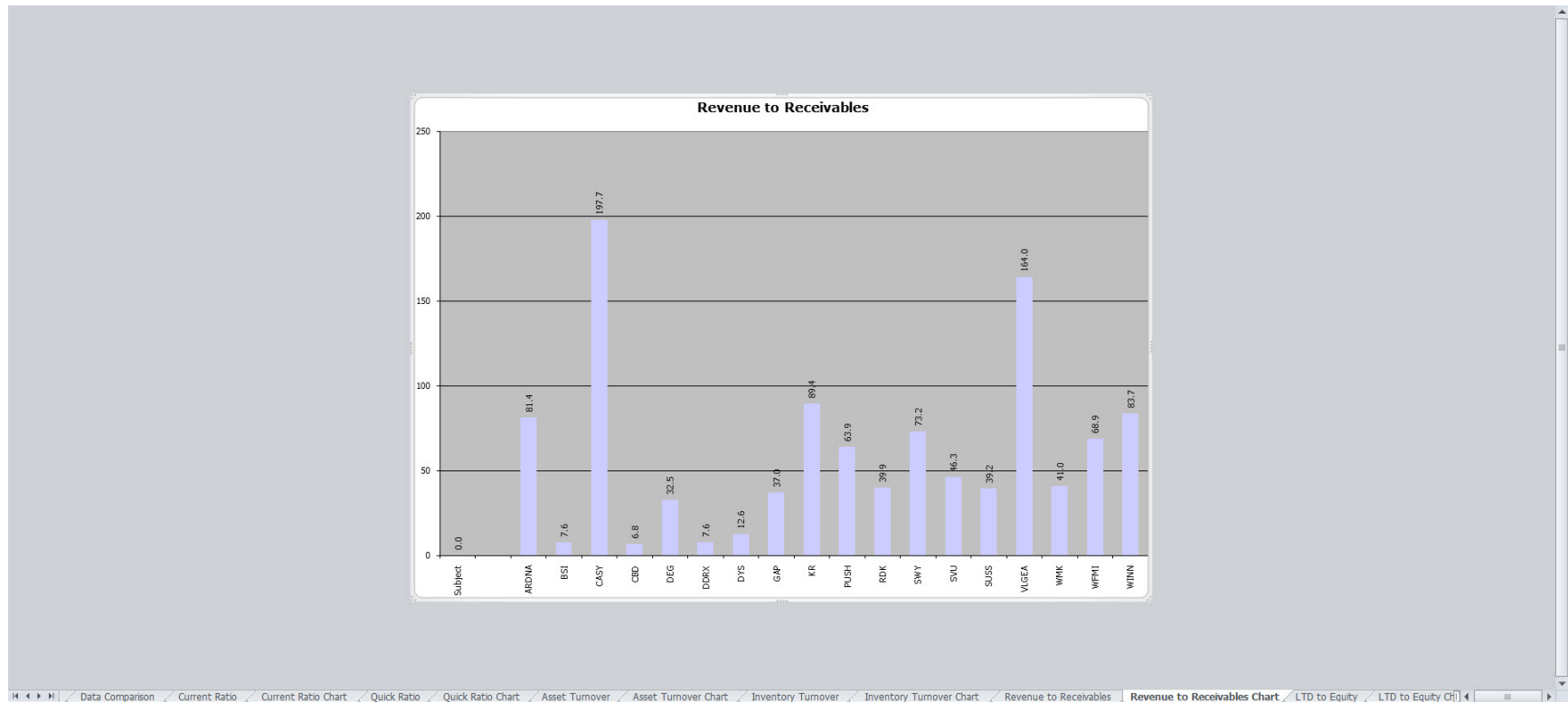
Inventory Turnover Chart



Revenue to Receivables

Company	Ticker	Revenue to Receivables	Comp Less Subject	Percentage of Subject	Comparable Yes/No	Reason
0 Subject			///	///	///	
Arden Group, Inc. Class A	ARDNA	81.4				WithinRange
Blue Square Israel	BSI	7.6				WithinRange
Casey's General Stores, Inc	CASY	197.7				WithinRange
Companhia Brasileira	CBD	6.8				WithinRange
Delhaize Freres Ce Le Lion	DEG	32.5				WithinRange
Diedrich Coffee, Inc.	DDRX	7.6				WithinRange
Distribution Y Serv	DYS	12.6				WithinRange
Great Atlantic & Pacific Tea	GAP	37.0				WithinRange
Kroger Co. The	KR	89.4				WithinRange
Publix Super Markets, Inc.	PUSH	63.9				WithinRange
Ruddick Cp	RDK	39.9				WithinRange
Safeway, Inc.	SWY	73.2				WithinRange
Supervalu Inc	SVU	46.3				WithinRange
Susser Holdings Corp.	SUSS	39.2				WithinRange
Village Super Market, Inc.	VLGEA	164.0				WithinRange
Weiss Markets	WMK	41.0				WithinRange
Whole Foods Market, Inc.	WFM	68.9				WithinRange
Winn-Dixie Stores, Inc.	WINN	83.7				WithinRange

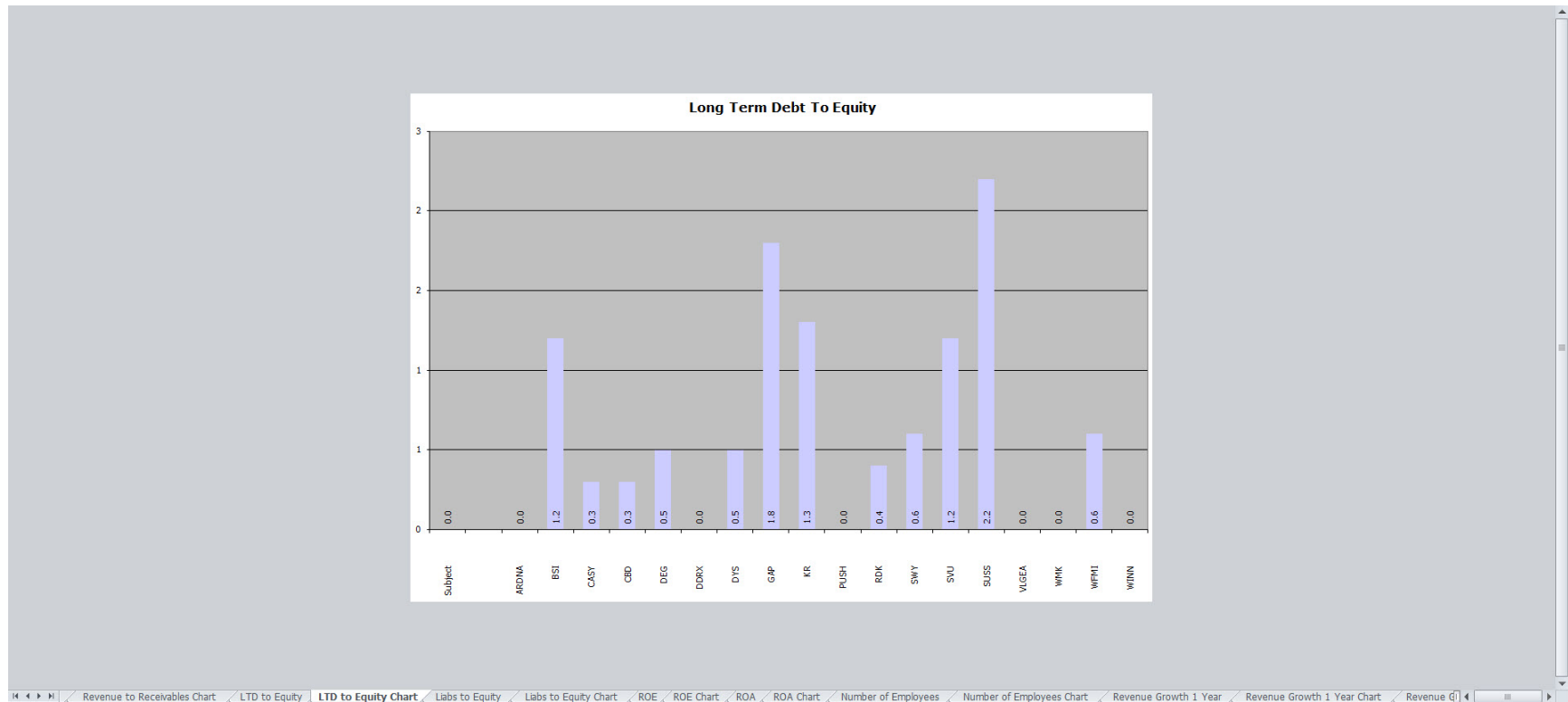
Revenue to Receivables Chart



Long Term Debt to Equity

Long Term Debt to Equity						
Company	Ticker	LTD to Equity	Comp Less Subject	Percentage of Subject	Comparable Yes/No	Reason
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Arden Group, Inc. Class A	ARDNA	0.0				WithinRange
Blue Square Israel	BSI	1.2				WithinRange
Casey's General Stores, Inc	CASY	0.3				WithinRange
Companhia Brasileira	CBD	0.3				WithinRange
Delhaize Freres Ce Le Lion	DEG	0.5				WithinRange
Diedrich Coffee, Inc.	DDRX	0.0				WithinRange
Distribution Y Serv	DYS	0.5				WithinRange
Great Atlantic & Pacific Tea	GAP	1.8				WithinRange
Kroger Co. The	KR	1.3				WithinRange
Publix Super Markets, Inc.	PUSH	0.0				WithinRange
Ruddick Co	RDK	0.4				WithinRange
Safeway, Inc.	SWY	0.6				WithinRange
Super Valu Inc	SUV	1.2				WithinRange
Susser Holdings Corp.	SUSS	2.2				WithinRange
Village Super Market, Inc.	VLGEA	0.0				WithinRange
Wess Markets	WMK	0.0				WithinRange
Whole Foods Market, Inc.	WFMG	0.6				WithinRange
Winn-Dixie Stores, Inc.	WINN	0.0				WithinRange

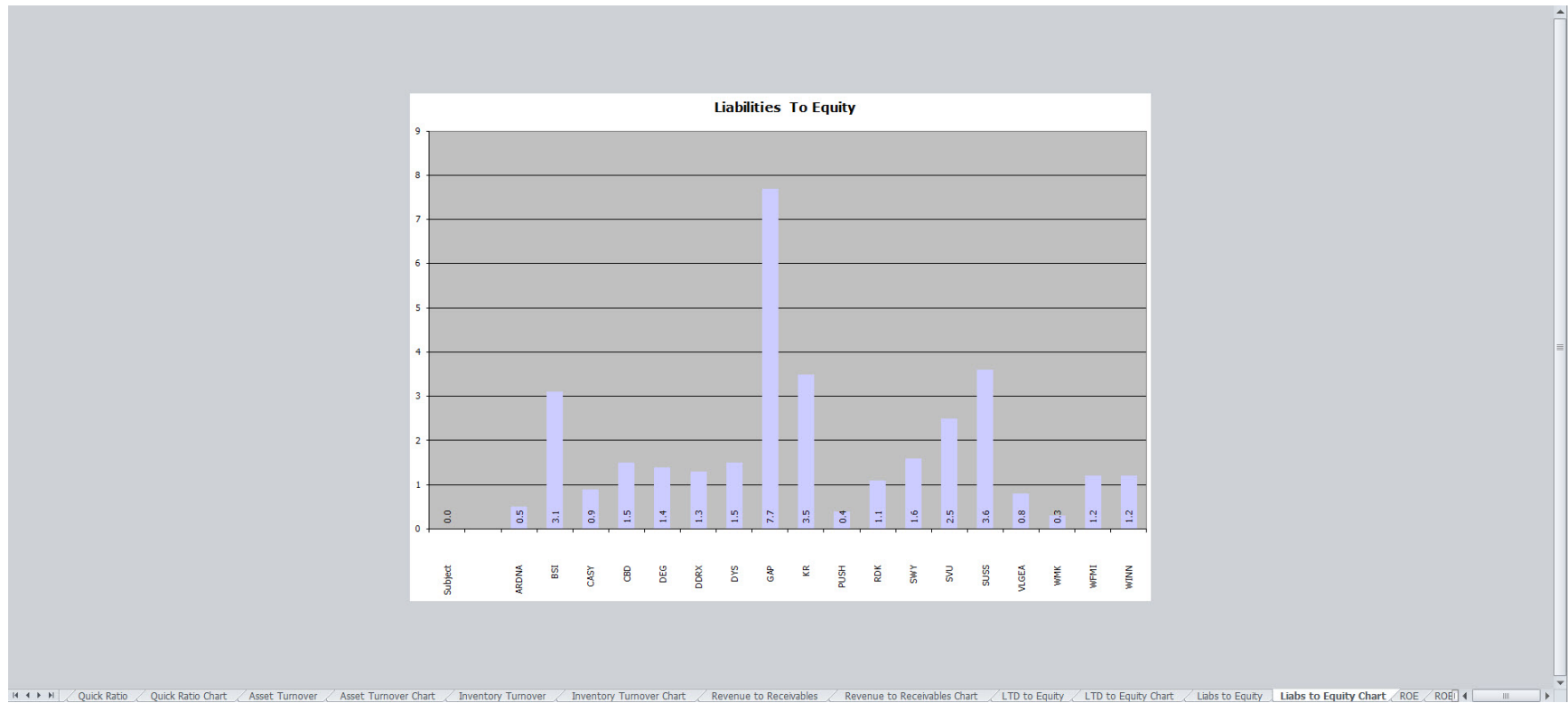
Long Term Debt to Equity Chart



Liabilities to Equity

Liabilities to Equity						
Company	Ticker	Liabilities to Equity	Comp Less Subject	Percentage of Subject	Comparable Yes/No	Reason
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Arden Group, Inc. Class A	ARDNA	0.5				WithinRange
Blue Square Israel	BSI	3.1				WithinRange
Casey's General Stores, Inc	CASIY	0.9				WithinRange
Companhia Brasileira	CBD	1.5				WithinRange
Delhaize Freres Ce Le Lion	DEG	1.4				WithinRange
Diedrich Coffee, Inc.	DDRK	1.3				WithinRange
Distribution Y Serv	DYS	1.5				WithinRange
Great Atlantic & Pacific Tea	GAP	7.7				WithinRange
Kroger Co. The	KR	3.5				WithinRange
Publix Super Markets, Inc.	PUSH	0.4				WithinRange
Ruddick Co	RDK	1.1				WithinRange
Safeway, Inc.	SWY	1.6				WithinRange
Super Valu Inc	SIVU	2.5				WithinRange
Susser Holdings Corp.	SUSS	3.6				WithinRange
Village Super Market, Inc.	VLGEA	0.8				WithinRange
Weiss Markets	WMK	0.3				WithinRange
Whole Foods Market, Inc.	WFMG	1.2				WithinRange
Winn-Dixie Stores, Inc.	WINN	1.2				WithinRange

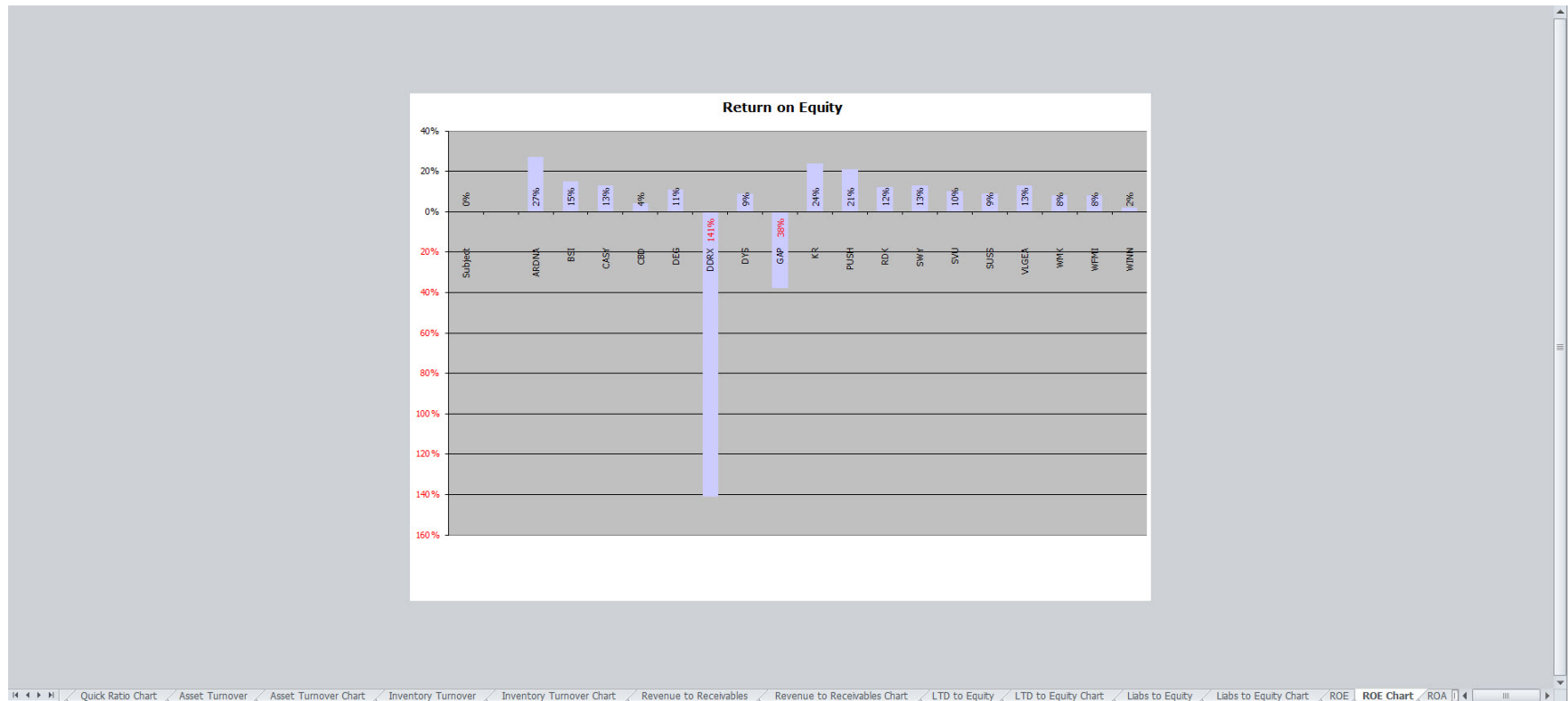
Liabilities to Equity Chart



Return on Equity

Company	Ticker	Return on Equity	Comp Less Subject	Percentage of Subject	Comparable Yes/No	Reason
0 Subject			///	///	///	
Arden Group, Inc. Class A	ARDNA	27%				WithinRange
Blue Square Israel	BSI	15%				WithinRange
Casey's General Stores, Inc	CASY	13%				WithinRange
Companhia Brasileira	CBD	4%				WithinRange
Delhaize Freres Ce Le Lion	DEG	11%				WithinRange
Diedrich Coffee, Inc.	DDRX	-141%				WithinRange
Distribucion Y Serv	DYS	9%				WithinRange
Great Atlantic & Pacific Tea	GAP	-38%				WithinRange
Kroger Co. The	KR	24%				WithinRange
Publix Super Markets, Inc.	PUSH	21%				WithinRange
Ruddick Cp	RDK	12%				WithinRange
Safeway, Inc.	SWY	13%				WithinRange
Supervalu Inc	SVU	10%				WithinRange
Susser Holdings Corp.	SUSS	9%				WithinRange
Village Super Market, Inc.	VLGEA	13%				WithinRange
Weis Markets	WMK	8%				WithinRange
Whole Foods Market, Inc.	WFM	8%				WithinRange
Winn-Dixie Stores, Inc.	WINN	2%				WithinRange

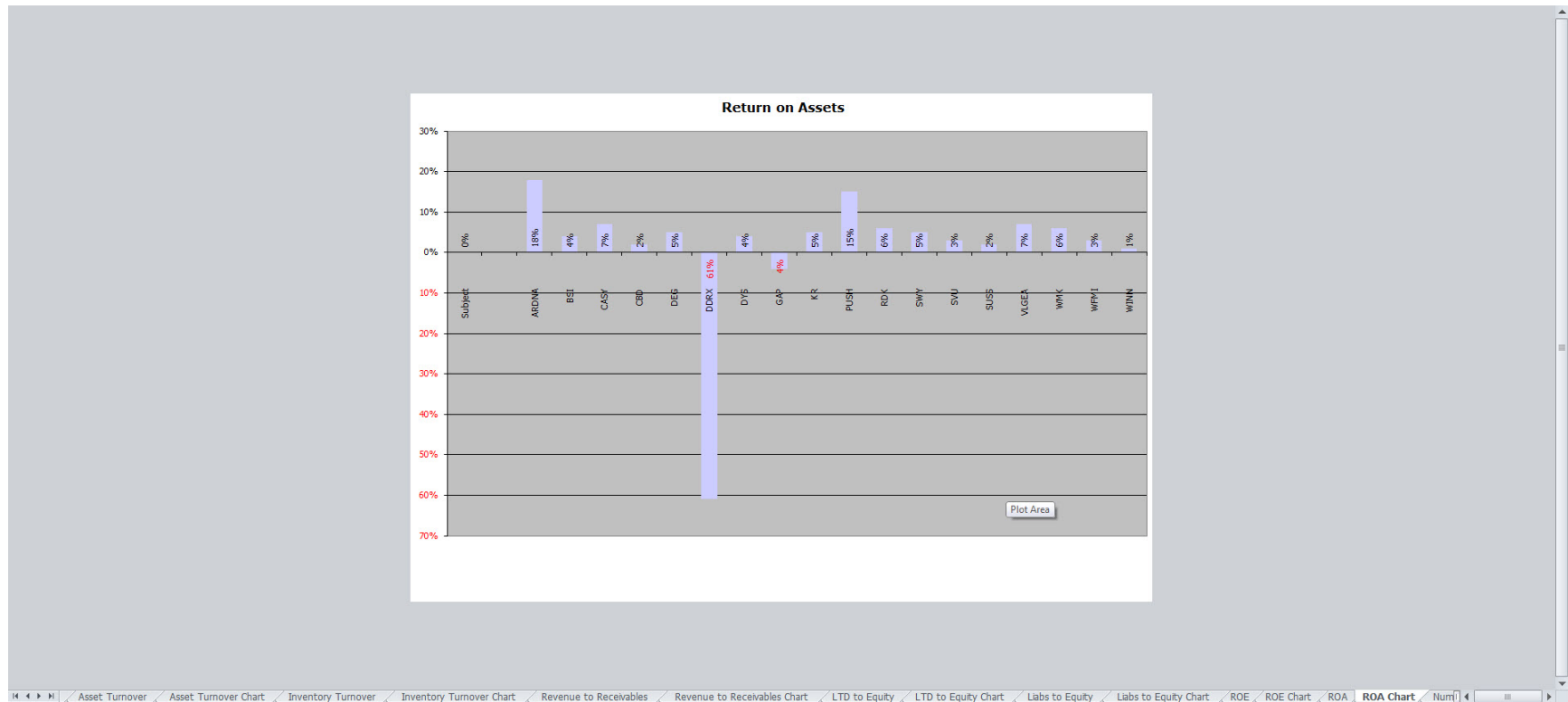
Return on Equity Chart



Return on Assets

Return on Assets						
Company	Ticker	Return on Assets	Comp Less Subject	Percentage of Subject	Comparable Yes/No	Reason
	0 Subject		///	///	///	
Arden Group, Inc. Class A	ARDNA	18%				WithinRange
Blue Square Israel	BSI	4%				WithinRange
Casey's General Stores, Inc	CASIY	7%				WithinRange
Companhia Brasileira	CBD	2%				WithinRange
Delhaize Freres Ce Le Lion	DEG	5%				WithinRange
Diedrich Coffee, Inc.	DDRX	-61%				WithinRange
Distribution Y Serv	DYS	4%				WithinRange
Great Atlantic & Pacific Tea	GAP	-4%				WithinRange
Kroger Co. The	KR	5%				WithinRange
Publix Super Markets, Inc.	PUSH	15%				WithinRange
Ruddick Co	RDK	6%				WithinRange
Safeway, Inc.	SWY	5%				WithinRange
Super Valu Inc	SUV	3%				WithinRange
Susser Holdings Corp.	SUSS	2%				WithinRange
Village Super Market, Inc.	VLGEA	7%				WithinRange
Weiss Markets	WMK	6%				WithinRange
Whole Foods Market, Inc.	WFMG	3%				WithinRange
Winn-Dixie Stores, Inc.	WINN	1%				WithinRange

Return on Assets Chart

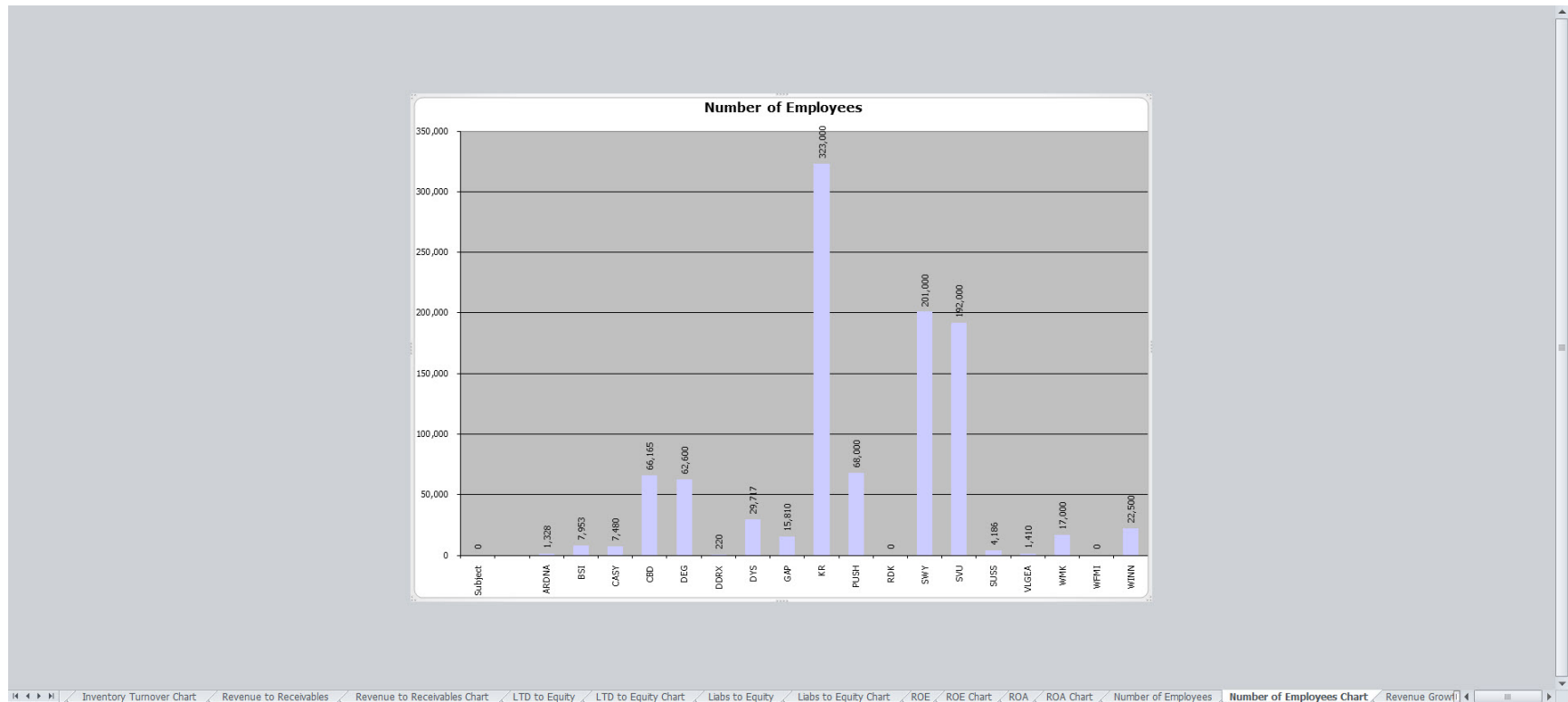


Number of Employees

Number of Employees						
Company	Ticker	Number of Employees	Comp Less Subject	Percentage of Subject	Comparable Yes/No	Reason
0	Subject	0	///	///	///	
Arden Group, Inc. Class A	ARDNA	1,328	1,328		No	Significantly Greater
Blue Square Israel	BSI	7,953	7,953		No	Significantly Greater
Casey's General Stores, Inc	CASIY	7,460	7,460		No	Significantly Greater
Companhia Brasileira	CBD	66,165	66,165		No	Significantly Greater
Delhaize Freres Ce Le Lion	DEG	62,600	62,600		No	Significantly Greater
Diedrich Coffee, Inc.	DDRX	220	220		No	Significantly Greater
Distribution Y Serv	DYS	29,717	29,717		No	Significantly Greater
Great Atlantic & Pacific Tea	GAP	15,810	15,810		No	Significantly Greater
Kroger Co. The	KR	323,000	323,000		No	Significantly Greater
Publix Super Markets, Inc.	PUSH	68,000	68,000		No	Significantly Greater
Ruddick Co	RDK					
Safeway, Inc.	SWY	201,000	201,000		No	Significantly Greater
Supervalu Inc	SVU	192,000	192,000		No	Significantly Greater
Susser Holdings Corp.	SUSS	4,186	4,186		No	Significantly Greater
Village Super Market, Inc.	VLGEA	1,410	1,410		No	Significantly Greater
Wess Markets	WMK	17,000	17,000		No	Significantly Greater
Whole Foods Market, Inc.	WFMG					
Winn-Dixie Stores, Inc.	WINN	22,500	22,500		No	Significantly Greater

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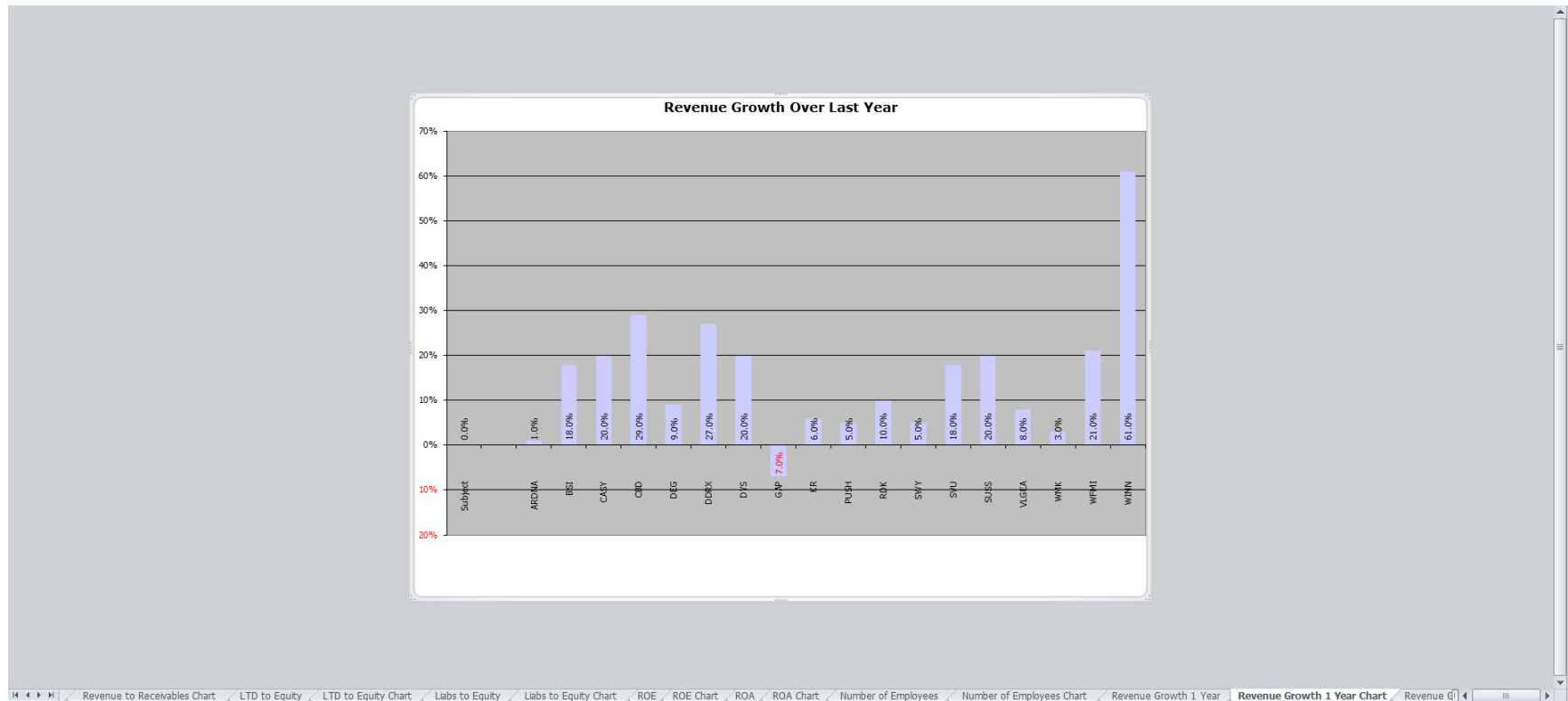
Number of Employees Chart



Last Fiscal Year Revenue Growth

Last Fiscal Year Revenue Growth						
Company	Ticker	Revenue Growth	Comp Less Subject	Percentage of Subject	Comparable Yes/No	Reason
0 Subject		0.0%	///	///	///	
Arden Group, Inc., Class A	ARDNA	1.0%	1.0%	No	Significantly Greater	
Blue Square Israel	BSI	18.0%	18.0%	No	Significantly Greater	
Casey's General Stores, Inc.	CASIY	20.0%	20.0%	No	Significantly Greater	
Companhia Brasileira	CBD	20.0%	20.0%	No	Significantly Greater	
Delhaize Freres Ce Le Lion	DEG	9.0%	9.0%	No	Significantly Greater	
Diedrich Coffee, Inc.	DDRX	27.0%	27.0%	No	Significantly Greater	
Distribution Y Serv	DYS	20.0%	20.0%	No	Significantly Greater	
Great Atlantic & Pacific Tea	GAP	-7.0%	-7.0%	No	Significantly Greater	
Kroger Co. The	KR	6.0%	6.0%	No	Significantly Greater	
Publix Super Markets, Inc.	PUSH	5.0%	5.0%	No	Significantly Greater	
Ruddick Co	RDK	10.0%	10.0%	No	Significantly Greater	
Safeway, Inc.	SWY	5.0%	5.0%	No	Significantly Greater	
Super Valu Inc	SUV	18.0%	18.0%	No	Significantly Greater	
Susser Holdings Corp.	SUSS	20.0%	20.0%	No	Significantly Greater	
Village Super Market, Inc.	VLGEA	8.0%	8.0%	No	Significantly Greater	
Weiss Markets	WMK	3.0%	3.0%	No	Significantly Greater	
Whole Foods Market, Inc.	WFMG	21.0%	21.0%	No	Significantly Greater	
Winn-Dixie Stores, Inc.	WINN	61.0%	61.0%	No	Significantly Greater	

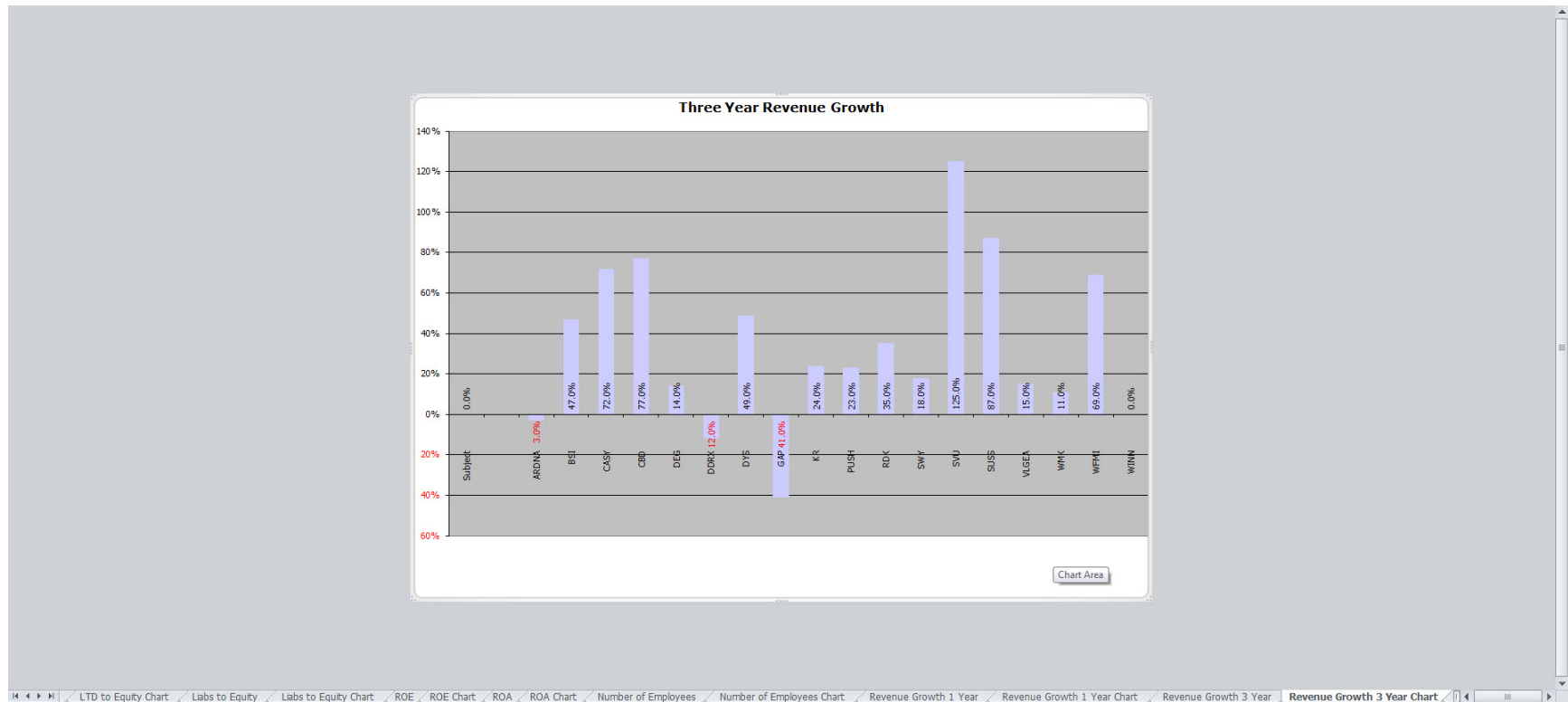
Revenue Growth Over Last Year Chart



Three Year Revenue Growth

Three Year Revenue Growth						
Company	Ticker	Revenue Growth	Comp Less Subject	Percentage of Subject	Comparable Yes/No	Reason
0 Subject		0.0%	///	///	///	
Arden Group, Inc., Class A	ARDNA	-3.0%	-3.0%	No	Significantly Greater	
Blue Square Israel	BSI	47.0%	47.0%	No	Significantly Greater	
Casey's General Stores, Inc.	CASIY	72.0%	72.0%	No	Significantly Greater	
Companhia Brasileira	CBD	77.0%	77.0%	No	Significantly Greater	
Delhaize Freres Ce Le Lion	DEG	14.0%	14.0%	No	Significantly Greater	
Diedrich Coffee, Inc.	DDRX	-12.0%	-12.0%	No	Significantly Greater	
Distribution Y Serv	DYS	49.0%	49.0%	No	Significantly Greater	
Great Atlantic & Pacific Tea	GAP	-41.0%	-41.0%	No	Significantly Greater	
Kroger Co. The	KR	24.0%	24.0%	No	Significantly Greater	
Publix Super Markets, Inc.	PUSH	23.0%	23.0%	No	Significantly Greater	
Ruddick Co	RDK	35.0%	35.0%	No	Significantly Greater	
Safeway, Inc.	SWY	18.0%	18.0%	No	Significantly Greater	
Super Valu Inc	SIV	125.0%	125.0%	No	Significantly Greater	
Susser Holdings Corp.	SUSS	87.0%	87.0%	No	Significantly Greater	
Village Super Market, Inc.	VLGEA	15.0%	15.0%	No	Significantly Greater	
Weiss Markets	WMK	11.0%	11.0%	No	Significantly Greater	
Whole Foods Market, Inc.	WFMG	69.0%	69.0%	No	Significantly Greater	
Winn-Dixie Stores, Inc.	WINN					

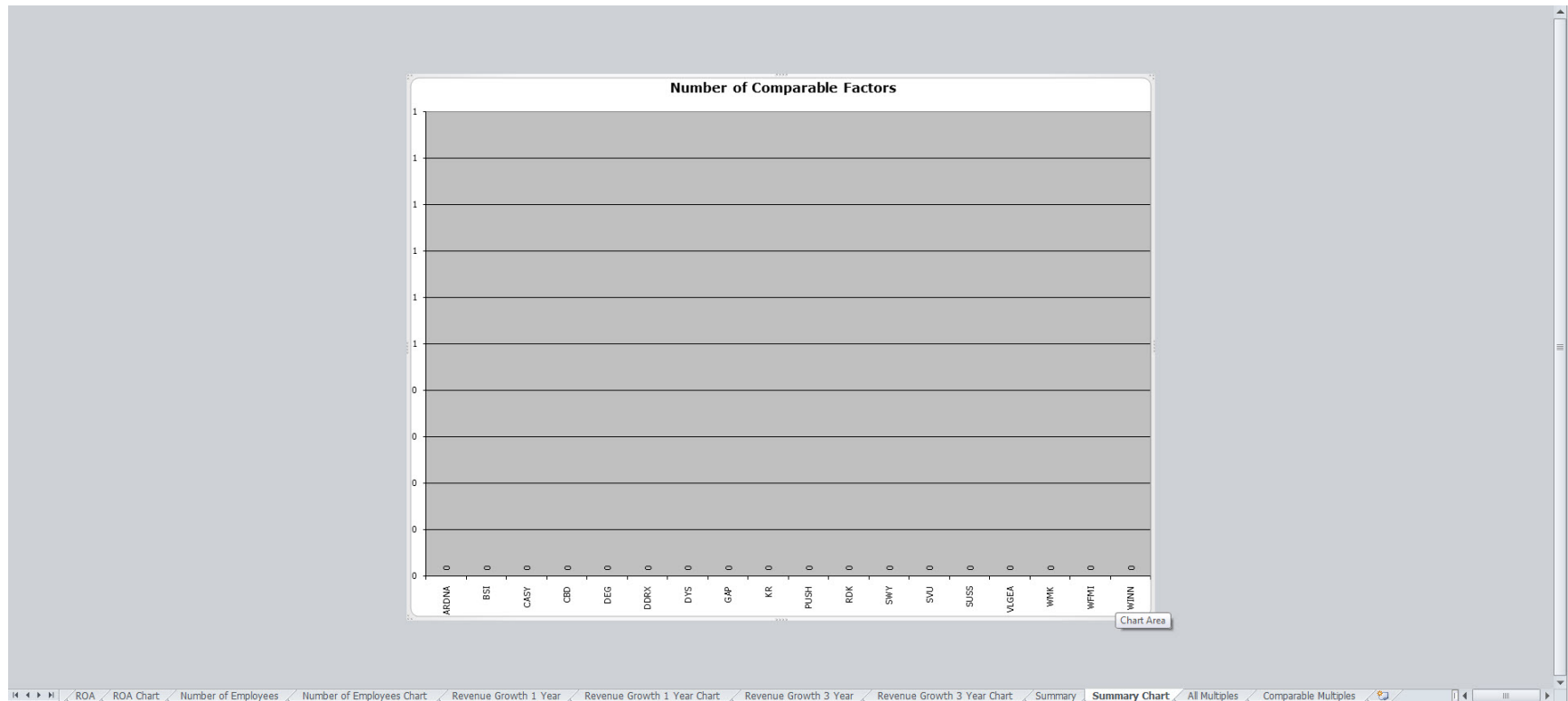
Three Year Revenue Growth Chart



Summary

1	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF
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Summary Chart



All Multiples

All Multiples									
Company	Ticker	Price / Eam		Price / Rev		Price / Equity			
		Current	5 Yr Avg	Current	5 Yr Avg	Current	5 Yr Avg		
Arden Group, Inc. Class A	ARDNA	16.70	16.00	1.01	0.73	4.51	4.06		
Blue Square Israel	BSI	15.10		0.32	0.34	2.18	2.12		
Casey's General Stores, Inc.	CASY	13.30	19.48	0.23	0.30	1.73	1.94		
Companhia Brasileira	CBD	35.50	42.86	0.50	0.63	1.50	1.90		
Delhaize Freres Ce Le Lion	DEG	14.70	19.88	0.31	0.28	1.64	1.50		
Diedrich Coffee, Inc.	DDRX			0.25	0.44	1.20	1.10		
Distribution Y Serv	DYS	30.90	117.32	0.86	0.79	2.91	2.69		
Great Atlantic & Pacific Tea	GAP			0.24	0.13	3.70	2.28		
Kroger Co. The	KR	15.10		0.24	0.24	3.43	3.42		
Publix Super Markets, Inc.	PUSH	78.70	34.90	4.01	1.69	16.35	7.47		
Ruddick Co	RDK	16.10	16.68	0.39	0.38				
Safeway, Inc.	SWY	17.20		0.36	0.31	2.25	2.36		
Supervalu Inc	SVU	9.50	14.48	0.13	0.19	0.93	1.50		
Susser Holdings Corp.	SUSS	21.10		0.13		1.90			
Village Super Market, Inc.	VLGEA	12.30	11.80	0.26	0.21	1.69	1.42		
Wies Markets	WIMK	21.10	19.04	0.46	0.49	1.66	1.77		
Whole Foods Market, Inc.	WFMT	24.40	42.66	0.35	1.24				
Winn-Dixie Stores, Inc.	WINN	66.80		0.12		1.05			
Median		16.95	19.48	0.32	0.36	1.82	2.03		
Average		25.53	32.28	0.57	0.52	3.04	2.54		
Harmonic Mean		18.47	21.39	0.28	0.34	1.88	2.02		

Comparable Multiples

Comparable Multiples							
Company	Ticker	Price / Earn		Price / Rev		Price / Equity	
		Current	5 Yr Avg	Current	5 Yr Avg	Current	5 Yr Avg
Arden Group, Inc. Class A	ARDNA	16.70	16.00	1.01	0.73	4.51	4.06
Blue Square Israel	BSI	15.10		0.32	0.34	2.18	2.12
Casey's General Stores, Inc	CASY	13.30	19.48	0.23	0.30	1.73	1.94
Companhia Brasileira	CBD	35.50	42.86	0.50	0.63	1.50	1.90
Delhaize Freres Ce Le Lion	DEG	14.70	19.88	0.31	0.28	1.64	1.50
Diedrich Coffee, Inc.	DDRX			0.25	0.44	1.20	1.10
Distribution Y Serv	DYS	30.90	117.32	0.86	0.79	2.91	2.69
Great Atlantic & Pacific Tea	GAP			0.24	0.13	3.70	2.28
Kroger Co. The	KR	15.10		0.24	0.24	3.43	3.42
Publix Super Markets, Inc.	PUSH	78.70	34.90	4.01	1.69	16.35	7.47
Ruddick Cp	RDK	16.10	16.68	0.39	0.38		
Safeway, Inc.	SWY	17.20		0.36	0.31	2.25	2.36
Supervalu Inc	SVU	9.50	14.48	0.13	0.19	0.93	1.50
Susser Holdings Corp.	SUSS	21.10		0.13		1.90	
Village Super Market, Inc.	VLGEA	12.30	11.80	0.26	0.21	1.69	1.42
Wies Markets	WIMK	21.10	19.04	0.46	0.49	1.66	1.77
Whole Foods Market, Inc.	WFMT	24.40	42.66	0.35	1.24		
Winn-Dixie Stores, Inc.	WINN	66.80		0.12		1.05	
Median		16.95	19.48	0.32	0.36	1.82	2.03
Average		25.53	32.28	0.57	0.52	3.04	2.54
Harmonic Mean		18.47	21.39	0.28	0.34	1.88	2.02