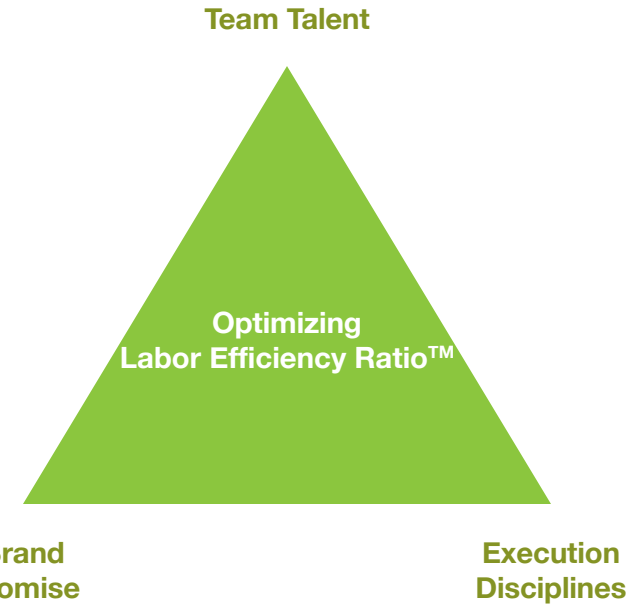


Cash: Labor Efficiency Ratio™: Fine-Tuning Labor Productivity

Income Statement	YEAR
Revenue	
COGS	
Gross Profit	_____
Direct Labor	_____
Operating Exp.	

Income Statement	YEAR
Revenue	
COGS	
Gross Profit	_____
Direct Labor	_____
Operating Exp.	



Labor Efficiency Ratio™ (LER) = $\frac{\text{Gross Profit}}{\text{Direct Labor}}$

LER = / =

LER = / =

Rank order of impact (1,2,3) to improve Labor Efficiency Ratio™

- _____ **Increase % of "A" Performers**
(Team Talent)
- _____ **Strengthen Execution Disciplines**
(Priorities, Metrics, Communications)
- _____ **Optimize Product Performance**
(Refine Brand Promise/KPIs)