

Category	Metric	Correlation 50 Manufacturing Companies	
		Three-Year	Five-Year
Sales/Earnings	Revenue Growth	25%	15%
	Gross Profit Growth	23%	21%
	Earnings from Operation Growth	23%	25%
	Basic EPS Growth	21%	23%
Margin	Gross Profit Margin	21%	23%
	Operating Income Margin	36%	34%
	Net Income Margin	33%	34%
Return/Capital	Return on Assets	23%	17%
	Return on Equity	18%	20%
	Return on Invested Capital	37%	32%
	Unlevered Cash Flow Growth	13%	13%

Category	Metric	Correlation 50 Service Companies	
		Three-Year	Five-Year
Sales/Earnings	Revenue Growth	41%	39%
	Gross Profit Growth	30%	26%
	Earnings from Operation Growth	3%	15%
	Basic EPS Growth	5%	4%

Margin	Gross Profit Margin	-10%	-7%
	Operating Income Margin	31%	28%
	Net Income Margin	30%	28%

Return/Capital	Return on Assets	30%	32%
	Return on Equity	3%	5%
	Return on Invested Capital	15%	11%
	Unlevered Cash Flow Growth	1%	16%