

Milton Merl & Associates, Inc.

Serving companies whose success depends on delivering consumer value at retail.

MMA is a vertically integrated consumer goods marketing agency supporting manufacturers and retailers needs to improve productivity from product introduction to customers satisfaction. We are unique in our ability to assess opportunity from a total supply chain perspective, creating actionable solutions to build manufacturer and retailer category and brands profitability. MMA's Activity Based Costing (ABC) software is being used by manufacturing and retailing leaders throughout the industry. ABC dramatically improves business profitability by ensuring optimal use of resources and improving the Return on Investment of a business. Our Activity-Based Costing calculator, ABC Now® is the premier tool of its kind, and offers immediate usability based on built-in standard formulas and driver defaults. Simple to customize, it can be tuned to match the specific activity cost structure of the vast majority of distributor and store formats.

MMA offers Category Management™, Tactical Space™, Logistics™, and Assortment Optimizer™ software, which enables decision-makers to link operating cost reality with demand planning. Users can input their own demand elasticity and volume reallocation logic to determine how specific changes in space, price, variety and distribution affect volume and profit at the SKU level. A unique process of performance measure optimization enables Assortment Optimizer™ users to make department, category and/or brand decisions that are based on specific role and strategy criteria.

MMA's roots are in Point of Sale marketing. In addition to software and aligned consulting services, we create, manufacture and market customized

fixturing systems under the Efficient Store Fixturing® brand. These systems are created to provide optimum category productivity by reducing such distribution costs as labor and occupancy, and by improving consumer-driven sales volume and margin. Our fixturing is found in more than 50,000 stores, in most aisles and departments across grocery, chain drug, mass, warehouse and boutique trade classes.



In addition to Efficient Store Fixturing®, MMA is proud of our ability to solve specific and unique Point-of-Purchase problems, from initial situation assessment through installation and support. Our Point-of-Purchase designers have broad-based experience in all product categories, and are supported by unlimited manufacturing resources. This ensures a flexibility in materials and manufacturing methods and allows the creative solution to emerge. All of our Point-of-Purchase and Point-of-Sale fixturing can be just-in-time manufactured. In addition, we can support all warehousing sales administration, distribution and installation management requirements.

Milton Merl & Associates, Inc. provides products and technologies to manufacturers, distributors and retailers, and to the companies that support them. We are proud of our twenty-five years experience in Point-of-Sale marketing, category management, store fixture design, distribution optimization and net profitability accounting. Milton Merl & Associates is known and recognized for excellence by both clients and peers. We contribute our services to Efficient Consumer Response (ECR). The ECR "Best Practices" Manual, *Implementing Store ECR*, which MMA co-authored, adds a new and valuable dimension to ECR.

This year, we are creating an ECR Profit & Loss calculator – an often requested, and much needed tool which will verify the benefits of investing in Efficient Consumer Response techniques. MMA personnel speak frequently at industry functions and educational seminars. Topics include Category Management, Activity-Based Management, Distribution and Store Optimization and Value Chain Marketing.

Milton Merl & Associates, Inc. is a focused company. Our goal is to be best in class, and we wholeheartedly support the talented people who make it happen. Our headquarters are in New York City, and we have consultants strategically located in or near most major business centers. MMA proudly expands to South America, Australia and Europe in 1998.

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