

EXHIBIT 20: The COG Matrix

The number indicates strength for each competency with 3 being the strongest. The column *Customer Ranking* represents a ranking of perceived importance by the customers with 3 being the most important. Each competitor is ranked according to their perceived strength.

	CUSTOMER RANKING	COMPETITOR 1 45% share	COMPETITOR 2 25% share	COMPETITOR 3 15% share	
Pricing Which competitor can support the most competitive price?	3	3	2	1	OBSERVATIONS Pricing, quality and features are ranked as important by customers.
Quality Which competitor has the best quality?	3	1	3	3	Competitor 3 wants to attack and dislodge Competitor 1. Competitor 1 is vulnerable with quality, features reputation and execution.
Service Which competitor has the best service?	2	2	1	2	Competitor 3 is strong in quality and execution.
Features Which competitor has the best features?	3	1	3	2	Competitor 3 is vulnerable to Competitor 1 in pricing. Competitor 3 could use it's quality mismatch with Competitor 1 to attack Competitor 1's quality, features and reputation.
Reputation Which competitor has the best reputation?	1	1	3	2	Competitor 3 can also attack Competitor 1's execution.
Execution Which competitor best executes?	1	1	2	3	BASED UPON THIS COG ANALYSIS IT APPEARS THE COMPETITOR 3 HAS SEVERAL AVENUES TO ATTACK COMPETITOR 1.