

W. Frank Dell II, CMC
125 Hardesty Road
Stamford, CT 06903
(203) 968-8609

W. Frank Dell II, CMC is President and founder of Dellmart & Company, a general management consulting firm. For the last 25 years I have been a consultant to the Food and Consumer Products Industry's. Prior to forming Dellmart, I was Vice President directing Cresap's Food and Consumer Products Practice and Senior Partner and Director of Case & Company directing its Food Distribution Practice.

I have performed a wide range of assignments in the areas of strategic planning, marketing, supply chain (distribution & logistics), retail operations, pricing, organization design, productivity improvement (warehouse & store), management information systems and market research. Clients have included manufacturers, retailers (food, non-food), grocery wholesalers, foodservice distributors and trade associations in the United States, Canada, Europe, Russia, Africa and the Middle East.

I was the creator of Integrated Buying and Inventory System (IBIS) which was a state-of-the-art buying and inventory management computer system. This system integrated turn, promotion and forward buying into a single purchase order. I am a pioneer in the concept and application of Direct Product Profit (DPP) and later Activity Based Costing (ABC). I have directed numerous major studies modeling the costs of manufacturing, retail food, chain drug and food service industries. I have served as an advisor to the Food Marketing Institute, National Mass Retailing Institute, National Candy Wholesaler Association and The Food Business Forum (CIES).

Before entering consulting I was Manager of Forecasting & Administration for Colgate-Palmolive Company. Prior corporate experience includes positions with American Can and General Foods. In 1968 I received my Bachelor of Science degree from Northeastern University with a major in management and minors in accounting and economics. In 1973 I received my Masters of Business Administration from Iona College with a major in marketing.

Throughout my consulting career I have given over 200 speeches for numerous organizations, including Food Marketing Institute, Food Distributors International (NAWGA, IFDA) and National Grocers Association. I have published over 100 articles in leading food industry publications including Grocery Marketing, IGA Grocergram, Progressive Grocer, The Foodservice Distributor and GMA Forum. I have been quoted and interviewed by Forbes, New York Times, Los Angeles Times, Washington Post, and Financial News Network.

I am a member of the Institute of Management Consultants, Council of Supply Chain Management Professionals, Warehousing Education and Research Council, and Food Distribution Research Society. I am a Certified Management Consultant by the Institute of Management Consultants and a member of the Board of Directors for Group of Companies Perekriostok.

Court testimony includes: Golden Grain Company v. Collegiate Marketing, Inc. U.S.D.C.; Food Barn Stores, Inc. v. Safeway Inc. U.S.B.C.; Americold Corp. v. NON-STOP Logistics Corp. U.S.B.C.; Safeway v. Consonus, et all U.S.D.C.

PUBLICATIONS BY EXPERT

| TITLE | PUBL. | DATE |
|------------------------------------------------------------------|-------|--------|
| Brokers in the 90's | FBQ | Jun-92 |
| Forward Buying Can Represent a Major Profit Opportunity | FSD | Mar-87 |
| What Makes a Sound Forward Buy? | FSD | May-87 |
| Reconsider Your Distribution Strategy | FSD | Jul-87 |
| Incentives Are Only a Partial Solution | FSD | Sep-87 |
| What is Direct Product Profit? | FSD | Oct-87 |
| The Components of DPP | FSD | Nov-87 |
| Putting DPP to Use | FSD | Jan-88 |
| Improved Accuracy Means Improved Profit | FSD | Feb-88 |
| Do You Know Your True Product Sourcing Costs? | FSD | Mar-88 |
| How to Make a Merger Work | FSD | Apr-88 |
| Safety Stock - The Misunderstood Inventory | FSD | Jun-88 |
| Procurement's Impact on Operations | FSD | Jul-88 |
| Warehouse Design the Mistakes That Last | FSD | Sep-88 |
| Productivity Surveys: Help or Hindrance? | FSD | Oct-88 |
| What's the Real Cost of Transportation? | FSD | Jan-89 |
| Competitive Assessment: An Essential Survival Tool | FSD | Mar-89 |
| Strategic Planning and Market Segmentation | FSD | May-89 |
| Sales Territory Design and Resource Management | FSD | Jul-89 |
| Productivity is Everyone's Responsibility | FSD | Oct-89 |
| Understanding the True Role of MIS | FSD | Feb-90 |
| Improve the Accountability of your Buying Committee | FSD | Jun-90 |
| Customer Service Lost Art or Success Strategy? | FSD | Sep-90 |
| JIT Concepts Bear A Closer Look | FSD | Oct-90 |
| Is Backhaul Backfiring on Your Bottom Line? | FSD | May-91 |
| Make Annual Business Reviews More Productive | FSD | Oct-91 |
| Managing in Times of Gross Margin Compression | FSD | Jan-92 |
| Planning Makes Warehouse Moves Pay Off | FSD | Jun-92 |
| Plug the Leaks With a Damage Control Program | FSD | Dec-92 |
| How to Reduce Product Returns and Credit Memos | FSD | May-93 |
| Proper Racking Helps You Win the Warehouse Space Race | FSD | Jun-93 |
| Buy Right to Control Operational Costs | FSD | Oct-93 |
| Inventory Control: Tracking Your Primary Operational Asset | FSD | Feb-94 |
| How Well Is Your Warehouse Organized | FSD | Jun-94 |
| Ergonomics Standard Creates Opportunities For Productivity Gains | FSD | Sep-94 |
| Software Options Boost Purchasing Efficiencies | FSD | Nov-94 |
| Is Activity Based Costing Relevant To Foodservice? | FSD | Mar-95 |
| Supply Chain for Foodservice | FSD | Sep-95 |
| Real World EFR | FSD | Jul-96 |

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| Can Cross-Docking Work in Foodservice Distribution? | FSD | Sep-96 |
| Re-Engineering for Foodservice | FSD | Mar-97 |
| The Cost of Service | FSD | Jul-97 |
| Foodservice and the Supermarket | FSD | Nov-97 |
| Death of Brand Management | GM | May-89 |
| Are Wholesalers Obsolete? | GM | Mar-90 |
| The butler did it: too bad he was alone (Customer Service) | GM | Jun-90 |
| Buyer/Merchandisers – Distribution's Dinosaurs? | GM | Aug-90 |
| Today's Retail Behemoths, Tomorrow's White Elephants | GM | Dec-90 |
| New Products: Just Say No! | GM | Apr-91 |
| Paper Pallets Yield only On-paper Profits | GM | Jun-91 |
| A Blueprint for Survival in the Format Wars | GM | Oct-91 |
| Getting back to the backroom boosts flow through | GM | Jan-92 |
| Total Supply Management: the Next Step | GM | Feb-92 |
| Central Processing: New wine from old (sour) grapes | GM | Mar-92 |
| Can TQM save the supermarket? | GM | May-92 |
| Terms of no endearment | GM | Sep-92 |
| Starship Supermarket: Pricing, the final frontier | GM | Oct-92 |
| To EDLP, or not to EDLP that is the question | GM | Feb-93 |
| Don't miss the boat in the middle of the desert | GM | Apr-93 |
| Efficient Consumer Response II | GM | Jul-93 |
| Diverting still offers good money for bad practices | GM | Aug-93 |
| Re-engineering not a guarantee barbarians won't win | GM | Oct-93 |
| Has anyone here seen a consumer? | GM | Feb-94 |
| From costing seeds giant gardens grow | GM | Mar-94 |
| Is consignment inventory the way of the future? | GM | Apr-94 |
| Demand-Driven logistics | GM | May-94 |
| Cross Docking Fact or Fancy | GM | Sep-94 |
| A Future for Ergonomics | GM | Oct-94 |
| Flow-through Logistics Savior or Fails Prophet? | GM | Jan-95 |
| Vendor Sourcing A New Opportunity | GM | Mar-95 |
| Supply Chain Management for Retail | GM | May-95 |
| Beneath The Trends The Supermarket Industry Will Be Tested | GM | Aug-95 |
| Managing the Inventory Tube | GM | Sep-95 |
| Home Delivery Gets A Reality Check | GM | Feb-96 |
| Maximize Your Frequent Shopper Program | GM | Apr-96 |
| The Contradictions of Change | GM | May-96 |
| Designing a Russian Supermarket | GM | Nov-96 |
| Do We Need Category Managers or Merchants | GH | Oct-97 |
| Trade War II | GH | May-99 |
| Introduction to Computers | IGA | Oct-94 |

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| Store Automation | IGA | Nov-94 |
| POS/Scanning | IGA | Feb-95 |
| DSD Receiving | IGA | Apr-95 |
| Store Ordering | IGA | Jun-95 |
| Front-End and Customer Service | IGA | Aug-95 |
| Productivity Controls Pay for Themselves | IGA | Oct-95 |
| Retail Price Management | IGA | Feb-96 |
| Building Loyalty Among Your Best Customers | IGA | Apr-96 |
| Supermarkets on the Internet | IGA | Jun-96 |
| Computer Opportunities in the Meat Department | IGA | Oct-96 |
| Marrying Frequent Shopper & Store Brand Programs to Build Loyalty | IGA | Jan-97 |
| Transforming Sales Data into Information | IGA | Apr-97 |
| Using Information to Increase Profits | IGA | Jun-97 |
| Computer System Selection and Implementation for IGA Supermarkets | IGA | Aug-97 |
| Adding or Upgrading Computers? | IGA | Oct-97 |
| Should IGA Operators Consider an Enterprise System? | IGA | Feb-98 |
| ECR's Impact on an IGA Store | IGA | Aug-98 |
| Internet and Intranet for Food Retailing | IGA | Dec-98 |
| Internet: Business to Consumers | IGA | Jun-99 |
| Linking Technology with Consumers | IGA | Aug-99 |
| Retail Technology; Yesterday, Today & Tomorrow | IGA | Jan-00 |
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| DPP Revolution: The Backdoor Solution | PG | Sep-85 |
| DPP Puts the Profit Picture in focus | PG | Oct-85 |
| Business Planning and MIS | PG | Sep-86 |
| Blueprint for Future Store Operations | PG | Jul-87 |
| Wanted: A Guarantee | PG | Oct-87 |
| Total Company Productivity | PG | Oct-88 |
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| A Case for Wholesale Change | SB | Oct-97 |
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| Frequent Shopper Mistakes | IB | Mar-98 |
| Home Shopping Realities – Part One | IB | May-98 |
| Home Shopping Realities – Part Two | IB | Jun-98 |
| Manufacturer Consumer Direct | IB | Jul-98 |
| Making Consumer Direct Work | IB | Jul-98 |
| Home Meal Replacement's Doomsday | IB | Oct-98 |
| Trade War II | IB | Jan-99 |
| Year 2000, The real Opportunity | IB | Mar-99 |
| And Then There Was One | IB | Jun-99 |
| Letter From China | IB | Nov-99 |
| Communal Center | IB | Dec-99 |
| A New Role for Wholesalers | IB | Feb-00 |

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| E-Commerce Economics – Part One | IB | Apr-00 |
| E-Commerce Economics – Part Two | IB | Apr-00 |
| Is Private Label Pricing the Way to Go? | PPS | Mar-03 |
| Raze, Rethink & Rebuild? | GMA | 4 th Q 03 |
| Big Customer Dilemma | GMA | 1 st Q-04 |
| Know Thyself & The company You Keep | GMA | 2 nd Q-04 |
| A Rational RFID Strategy | GMA | 4 th Q 04 |
| Real Time Supply Network | GMA | 4 th Q 05 |

PUBLICATIONS

FBQ - Food Brokers Quarterly
 FSD - The Foodservice Distributor
 GM - Grocery Marketing/Headquarters
 GMA - GMA Forum
 PG - Progressive Grocer
 PPS - Professional Pricing Society
 SB - Supermarket Business
 IB - IdeaBeat.com

Quotes

- New York Times
- Los Angeles Times
- Wall Street Journal
- The Washington Post
- Supermarket News
- Supermarket Business
- Food Distributor
- PLMA Scanner
- Private Label

FOOD CLIENT LIST

| FOOD RETAILERS | FOOD WHOLESALERS |
|-----------------------------------|------------------------------|
| Acme Markets, Inc. | Affiliated Foods Dallas |
| Albertson's, Inc. | Affiliated Foods Southwest |
| Alfalfa's, Inc. | Fairway Foods, Inc. |
| Almacs | Fleming Companies |
| Arabian Marketing Co. * | Louis Bear Co. |
| Bi-Lo, Inc. | Hannaford Brothers, Co. |
| First National Supermarkets, Inc. | Merchants Distributors, Inc. |
| Furr's Supermarkets, Inc. | Wakefern Food Corp. |
| Grand Union Co. | |
| Jewel Foods Stores | |
| Koninklijke Ahold N.V. * | |
| Meijer, Inc. | |
| Perekriostok Trading House * | |
| Pueblo International, Inc. | |
| Purity Supreme, Inc. | |
| Riverside Markets | |
| Schwegmann Super Markets | |
| Star Market Company | |

* Denotes International clients

TRIAL OR DEPOSITION TESTIMONY BY W. FRANK DELL

Golden Grain Company v. Collegiate Marketing, Inc. U.S.D.C
Expert Witness for Collegiate Marketing on the subject of diverting

Food Barn Stores, Inc. v. Safeway Inc. U.S.B.C.
Expert Witness for Food Barn on the subjects of market share and competitive activity in market place

Americold Corp. v. NON-STOP Logistics Corp. U.S.B.C.
Expert Witness for NON-STOP on the subject of unique features in a computer system

David's Supermarket v. Fleming Companies, Inc. U.S.D.C.
Expert Witness for Fleming on the subjects of sell plan, inside margin, sales projections and research used as assumptions.

Safeway v. Consonus, et all U.S.D.C.
Expert Witness for Consonus on the subject of primary processes and Teradata system.