



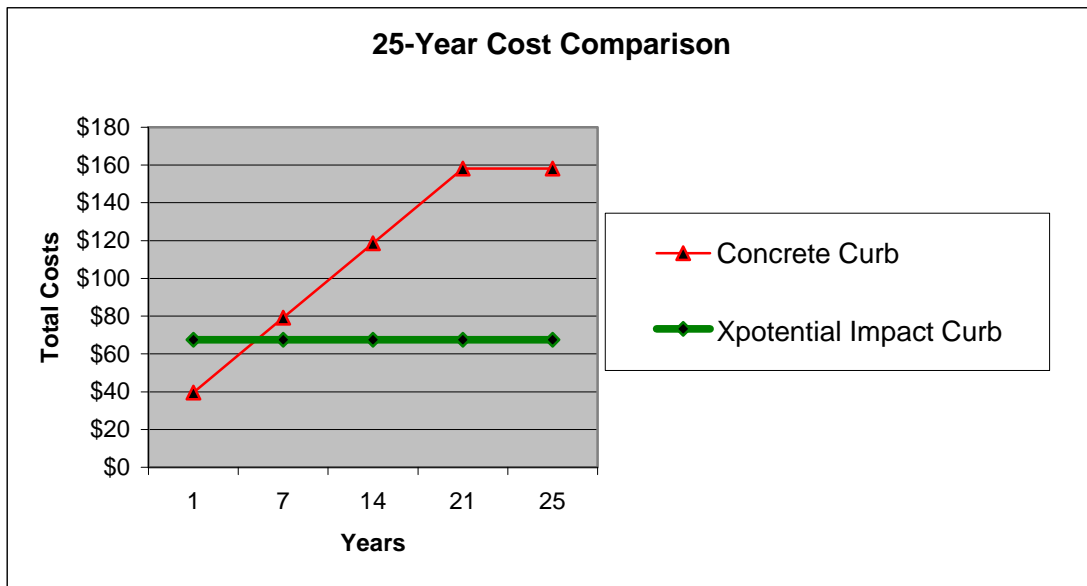
WishboneIndustries
Site Furnishings

Cost Comparison Analysis

Impact Curbs

Impact Curbs

The graph below compares the total costs of 5¼"x8"x8' impact curbs made from concrete and our competitively-priced Xpotential Impact Curbs over their 25-year life expectancy. It illustrates that replacement costs incurred every 7 years for concrete curbs drive the total cost to well over double that of the Xpotential curbs. Furthermore, each 5¼"x8"x8' Xpotential Impact Curb diverts 900 plastic beverage containers from Canada's landfill sites.



The table below shows that the benefits of Xpotential Curbs start accruing around the seventh year, when the concrete alternative requires replacement, and they add up to a savings of over 50% during the 25-year product life.

| Product | Product Life Expectancy | Savings Over Life | Payback Year |
|--|-------------------------|-------------------|--------------|
| Xpotential Impact Curb - versus concrete alternative | 25 | 57.3% | 7 |

| Years "In the Green" | 1 | 7 | 14 | 21 | 25 |
|--|---------|---------|----------|----------|----------|
| Xpotential Impact Curb 5 1/4" x 8"x 8' | \$67.51 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Accumulated costs | \$67.51 | \$67.51 | \$67.51 | \$67.51 | \$67.51 |
| Concrete Curb 5 1/4" x 8"x 8' | \$39.55 | \$39.55 | \$39.55 | \$39.55 | \$0.00 |
| Accumulated costs | \$39.55 | \$79.10 | \$118.65 | \$158.20 | \$158.20 |

The following chart discloses our cost comparison methodology for impact curbs, and the replacement assumptions upon which the benefits have been calculated. The data provided by our municipal clients is based upon nearly 7 years experience, and has been extrapolated to the product life expectancy.

| 25-year Cost Comparison | | | | | | | | | | | |
|--|-------------------|-----------------|--------------|-----------------|------------------|--------------|------------------|-----------------|---------------------|--------------------|---------------------|
| Product | Dimensions | Quantity | Price | Discount | Sub-total | Taxes | Sub-total | Shipping | Initial Cost | Multiplier* | 25-year Cost |
| Xpotential Impact Curb | 5 1/4" x 8"x 8' | 1 | \$59.74 | 0% | \$59.74 | \$7.77 | \$67.51 | | \$67.51 | 0 | \$67.51 |
| Concrete | 5 1/4" x 8"x 8' | 1 | \$35.00 | 0% | \$35.00 | \$4.55 | \$39.55 | | \$39.55 | 3 | \$158.20 |
| Xpotential Impact Curb | 5 1/4" x 8"x 6' | 1 | \$55.12 | 0% | \$55.12 | \$7.17 | \$62.29 | | \$62.29 | 0 | \$62.29 |
| Concrete | 5 1/4" x 8"x 6' | 1 | \$32.00 | 0% | \$32.00 | \$4.16 | \$36.16 | | \$36.16 | 3 | \$144.64 |
| Xpotential Impact Curb | 4" x 6"x 8' | 1 | \$37.53 | 0% | \$37.53 | \$4.88 | \$42.41 | | \$42.41 | 0 | \$42.41 |
| Concrete | 4" x 6"x 8' | 1 | \$28.00 | 0% | \$28.00 | \$3.64 | \$31.64 | | \$31.64 | 3 | \$126.56 |
| Xpotential Impact Curb | 4" x 6"x 6' | 1 | \$35.07 | 0% | \$35.07 | \$4.56 | \$39.63 | | \$39.63 | 0 | \$39.63 |
| Concrete | 4" x 6"x 6' | 1 | \$25.00 | 0% | \$25.00 | \$3.25 | \$28.25 | | \$28.25 | 3 | \$113.00 |
| * Multiplier | | | | | | | | | | | |
| The number of times concrete products will need to be replaced during next 25 years. Life expectancy is 7 years. | | | | | | | | | | | |
| Costs not Included in Analysis | | | | | | | | | | | |
| - Delivery and installation | | | | | | | | | | | |
| - Removal and disposal of old curbs, installation of replacement curbs | | | | | | | | | | | |
| - Inflationary impact on labor and material costs | | | | | | | | | | | |
| - Vandalism | | | | | | | | | | | |