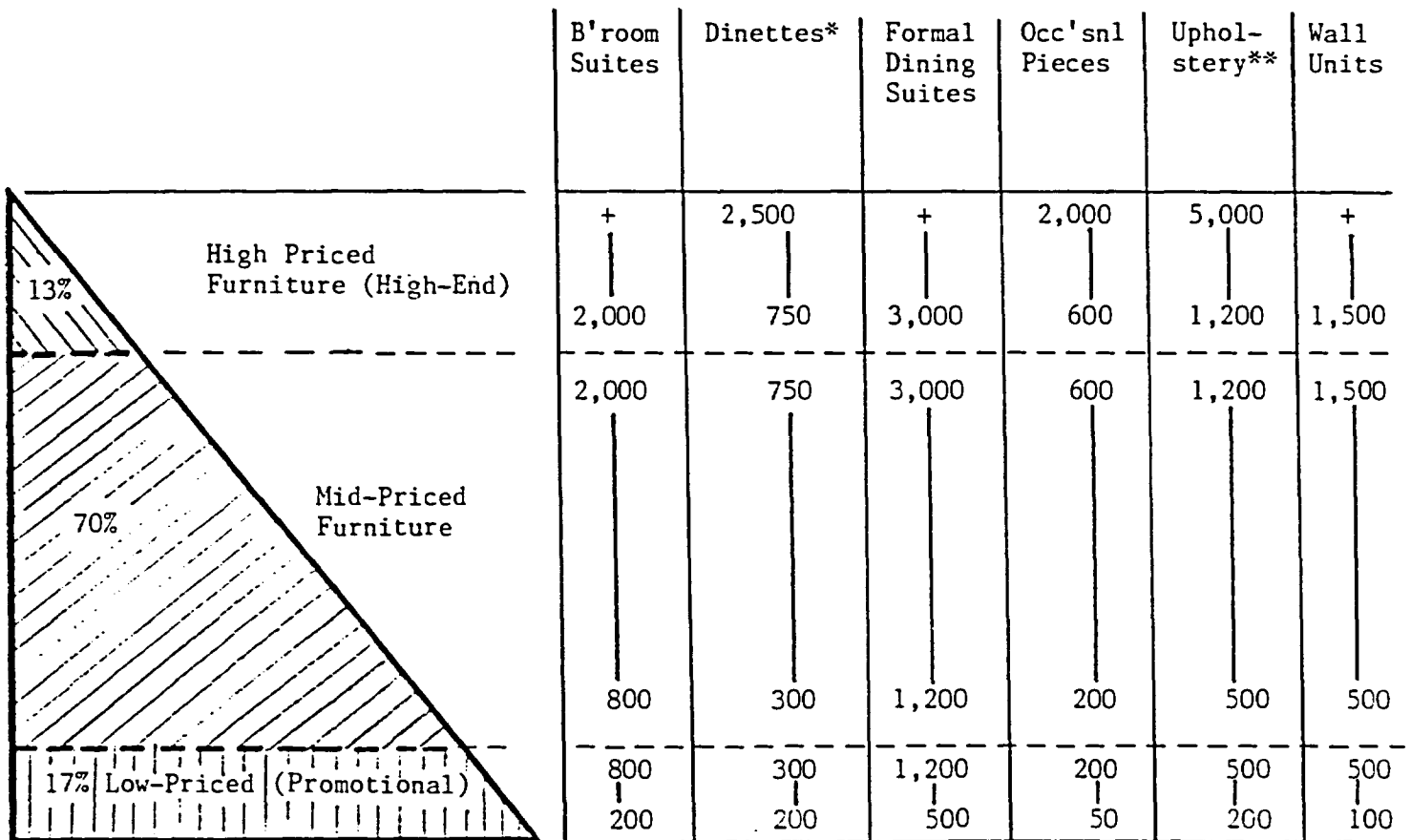


2.4 PRICE SEGMENTATION IN THE U.S. MARKET

Canadian furniture makers attempting the U.S. market should have a working knowledge of how the market is divided into price and style categories.

RETAIL PRICE RANGE INDICATION FOR LOW, MEDIUM AND HIGH PRICED FURNITURE IN U.S. MARKETS IN U.S. DOLLARS



* Largely steel framed with melamine, paper, veneer or glass tops
 ** Based on three seater sofa

The above chart is purely indicative and in a market the size of the U.S. market there are always many exceptions to any general pricing rule.