the eastern sector for 5 plants. All of the plants had less than 250 employees with the exception of one plant in the east.

Because of the relatively small size of most of the plants, their sales distribution is mainly on a regional basis. Exhibit X gives the sales volumes and market shares as a % of the total U.S. market and as a % of the regional market.

b. Upholstered Furniture Plants

The total study area accounted for 22 upholstered furniture plants with a combined sales volume of \$136.8 million. Exhibit IX gives the location and size of these plants with the western sector accounting for 13 plants and the eastern sector for 9 plants. All the plants had less than 250 employees with the exception of Flexsteel Industries in Dubuque, Iowa with employment in the 500-999 range and sales of \$24 million.

With the exception of Flexsteel, as indicated in Exhibit

X, sales distribution of most of the plants listed, is
on a regional basis because of their relatively low
volumes.

The sales breakdown by sector is \$55.4 million in wood furniture for the west and \$60.4 million for the east. For upholstered furniture, it is \$41.4 million for the west and \$95.4 million for the east.