

## 3.4 PLANNING PHASE

### EXHIBIT J

#### Verification Planning Memorandum

<b>Document Name</b>	Verification Planning Memorandum
<b>Document Number</b>	3.4 J
<b>When/How Used</b>	The Verification Planning Memorandum is used to document pertinent information about the client that is being verified, including the contact people, and to document the plan that will be followed through the course of the verification. It sums up the information gathered during the planning phase, outlines the scope and issues and the verification period under review. It should be completed in stages throughout the pre-planning and planning phases, and prior to the execution phase.
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<b>Division</b>	Compliance Management HQ
<b>Contact</b>	Contact your local compliance verification office at: <a href="http://cbsa.gc.ca/contact/listing/indexpages/index-e.html">http://cbsa.gc.ca/contact/listing/indexpages/index-e.html</a>
<b>Other Stakeholders</b>	

PROTECTED WHEN COMPLETED

## Verification Planning Memorandum

ABC International  
Street Address  
City, Province  
Postal Code

FILE # XXXXX

Business Number: XXXXXXXXXXRMXXXX

Trade Compliance Division  
Region  
XXXXXXX Office

Prepared by: G. Drive  
Prepared on: YYYY-MM-DD

Manager's signature: \_\_\_\_\_  
Sign-off date : \_\_\_\_\_

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## CLIENT PROFILE SUMMARY

**ABC International** is an importer of case goods primarily from the Far East. The corporation is a wholesaler of residential furniture in Canada and an exporter to the United States. The firm's head office, incorporated on September 29, 1986, is located in Anyplace, Saskatchewan. At the fiscal year-end March 31, 2006, **ABC International** had \$26.1 million in sales while importing \$15.5 million in goods (including \$8.8 million in wooden furniture, 56.78% of the total VFD).

**ABC International** has both traditional and country furniture product lines which include beds, chests, dining tables, occasional chairs, dressers and suites. Their clients include Customer #1, Customer #2 and Customer #3. **ABC International** has accounts from Alberta to Atlantic Canada, supported by their head office.

**ABC International** uses the services of XYZ Customs Brokers Limited to report and account for goods to the Canada Border Services Agency (CBSA).

The firm of Bookworms, Chartered Accountants, of 9876 Some Street, Suite 1000, Someplace, Saskatchewan, prepares the year-end financial statements and Federal/Provincial Corporation Income Tax Returns on behalf of ABC International.

**ABC International** maintains their records on-site in Anyplace, Saskatchewan at 888 Eighth Place.

## REASON FOR VERIFICATION SELECTION

The CBSA's Compliance Management Division has determined a need for single program and multi-program verifications, with or without a commodity focus. The verifications focus on national or regional priority areas and provides for flexibility in sample selection in multi-program verifications.

**ABC International** was selected as a national/regional priority to measure the trade compliance for name of the commodity and/or chapter/heading reference. The verification will identify errors and any corrective action that may be required, and may provide the client with reason to believe. The verification will also provide the Compliance Management Division at Headquarters with data to identify trends of non-compliance.

**VERIFICATION TEAM MEMBERS AND ASSIGNMENT OF RESPONSIBILITY**

Title	Team Member	Area of Responsibility
Manager, CV Unit XX	Jane Doe	Supervision and Sign-Off
Compliance Verification Officer	G. Drive	VPM, Sampling, Systems Review, Accounting, Valuation, Verification Reports, Team Coordinator
Compliance Verification Officer	S. Drive	Tariff Classification and End Use, Tariff Treatment, GST, Duties Relief, SIMA, Embargoed Goods, OGD, Exports and Statistical Data Requirements.
Compliance Verification Officer	John Doe	Statistical Sampling and Systems Review

**SCOPE OF THE VERIFICATION**

The period selected for verification is January 1, 2006 to December 31, 2006. Twenty-five samples will either be provided by Compliance Management Division, or are to be selected from FIRM. A supplementary sample will also be chosen from the client's records to test the Accounting for Goods program.

The following will be verified: (Only include the programs actually being reviewed)

- Systems
- Accounting for Goods
- Tariff Classification (and End-Use)
- GST
- Valuation
- Tariff Treatment (Origin)
- Duties Relief
- *Special Import Measures Act* (SIMA)
- Embargoed Goods
- OGDs
- Statistical Data Requirements

**SAMPLING METHODOLOGY**

*Select the appropriate sampling methodology.*

**FIRM Sampling**

There are various methods that can be used for sampling.

The sample may be selected from a population of records obtained from the Customs Commercial System (CCS) based on the client's most current and complete fiscal period.

The sample may be pre-selected by HQ from a population of records based on a specific calendar year.

Records may be drawn from the CCS using the Facilitation for Information Retrieval Management (FIRM) system. FIRM records should be purified using WinIDEA in order to extract a random stratified sample of 100 transactions.

A judgemental sampling methodology may be used to select the 25 samples to ensure a representational cross-section of vendors, commodities and values.

There will be a supplementary sampling from the client's records to test the Accounting for Goods program.

### **Record Sampling**

The sample may be selected from a population of the client's records based on the most complete and reliable system identified from the systems review.

Records may be downloaded from the client's database and purified through WinIDEA to extract a random stratified sample.

A judgemental sampling methodology may be used to select the 25 compliance samples to ensure a representational cross-section of vendors, commodities and values.

## **VERIFICATION PROCESS**

This verification planning memorandum and any appendices are the primary guidelines for verification objectives and areas of responsibility.

**Meetings:** All meetings with client personnel will be attended by at least two verification team members who are required to take notes that will be used in the preparation of the minutes. It is anticipated that these notes will also be used to prepare the working papers.

**Findings:** Team members are expected to report findings and discuss pertinent verification issues with the manager on an ongoing basis throughout the course of the verification.

**Enforcement:** Indicate if the CCS, ACROSS and the ICS have any history of enforcement action against ABC International including any AMP Client Contraventions or section 97.25 infractions (Note: Formerly S146 repealed 2001.).

**Investigations:** Indicate if there has been any relevant Investigations activity in the past; e.g., convictions, seizures, ascertained forfeitures.

### **CSA and other Programs:**

Indicate what other program, if any, that **ABC International** is participating in, such as CSA, FAST etc.

## GENERAL VERIFICATION OBJECTIVES

- Determine if the client's internal systems related to import activities can provide reliable data in order to comply with the *Customs Act*, the *Customs Tariff*, *NAFTA*, remission orders, the valuation legislation and its related regulation and the *Statistics Act*.
- Reconcile the client's receiving and accounting records with import declarations in order to determine that imported goods are completely and accurately reported and accounted for to the CBSA.
- Evaluate the level of compliance in each specific program.
- Identify areas of potential weakness for which corrective action may be required.
- Provide client assistance in CBSA-related issues.
- Report the results of the compliance verification to senior management of **ABC International** and the CBSA.

## PROGRAM-SPECIFIC VERIFICATION OBJECTIVES

Note: Please review the following objectives, and include only those that pertain to this verification.

### Systems Review

- To document and obtain an understanding of the systems and procedures the client uses that relate to the reporting and accounting of imported goods including purchasing, receiving, payables, disbursements and any separate system, as they relate to import and export activities.
- To determine if the client has adequate systems in place with sufficient links between the various systems, to ensure that all goods imported into Canada are properly accounted for, including a system to report overages and shortages.
- To determine the most complete and reliable systems or source file(s) for sample selection to test the Accounting for Goods.

### Accounting for Goods

- To determine that all goods imported during the verification period have been properly and accurately accounted for to the CBSA.

### Tariff Classification and End-Use

- To determine if imported goods are properly and accurately described.
- To determine if goods have been correctly classified in accordance with the *Customs Tariff* and its Regulations.

- To determine if orders in council have been properly applied.
- To determine if CBSA rulings were valid at the time of importation and that imported goods qualify for the end-use provision(s) covered by the authorization.
- To determine if the goods qualify under the end-use provisions of the Tariff Item Code.
- To determine if the appropriate end-use provisions form an integral part of the Tariff Classification Rating Guide of the client.
- To determine if the client has a system to record and report diversions.
- To determine that time limits for reporting diversions are in accordance with the Regulations.
- Indicate if any previous rulings have been issued to ABC International and if there are any rulings specific to the commodity under review.

## GST

- To determine whether goods are subject to the goods and services tax (GST), are zero-rated, or are exempted as per the *Excise Tax Act* and its Regulations.
- To ensure that the appropriate GST code was used when accounting for the goods.

## Valuation

- To examine the client's records pertaining to the value for duty of goods imported into Canada.
- To determine if the value for duty of the goods is accurately declared in accordance with the *Customs Act* and its Regulations.

## Tariff Treatment (Origin)

- To ensure that the goods are entitled to the benefits of the Tariff Treatment claimed and that any applicable rules of transshipment have been met.
- To ensure the client is in possession of a valid Certificate of Origin.

## Duties Relief

*Remove this section if not applicable*

- To determine if company representatives are fully aware of the legislation related to Drawbacks, Refunds and Remissions.
- To determine if Duty Deferral or Remission Orders currently being utilized by the company are valid and adequately controlled.



- To determine if internal systems for Drawbacks, Refunds and Remissions are sufficient to ensure eligibility and accuracy.
- To ensure there is no duplication of deductions pertaining to the same goods with respect to Duties Relief, Tariff Treatment and Valuation.

**SIMA**

*Remove this section if not applicable*

- To ensure that company representatives are aware of all legislation related to SIMA, and that goods that attract SIMA have been identified and the appropriate additional duties have been paid.

**Embargoed Goods**

*Remove this section if not applicable*

- To ensure that the client is aware of import/export restrictions put in place by Foreign Affairs and International Trade Canada (FAITC).
- To determine if goods are being exported to countries on the Area Control List.
- To ensure that the client has measures in place to identify and deal with embargoed goods.

**Other Government Departments (OGDs)**

*Remove this section if not applicable*

- To determine if the reporting of the goods imported into Canada is accurate, fully complete, and in accordance with the Acts and Regulations of other government departments.
- To ensure that the client is following CBSA guidelines and that any problems or deficiencies identified are corrected for future importation of like goods.

**Statistical Data Requirements**

- To determine that the following Statistics Canada data elements are accurately reported:

\*Country of Origin

\*Place of Export

\*H.S. Classification

\*Quantity

\*Value for Duty

\*United States Freight Method

\*Value for Duty Code

\*Tariff Code

\*Unit of Measure

## Import History for the Verification Period (Global Summaries)

### Verification Period Totals Reported:

<b>Sum of VFD</b>	\$13,233,299.55
<b>Sum of Duty</b>	\$702,570.95
<b>Sum of GST</b>	\$975,511.13
<b>Sum of SIMA</b>	\$0.00
<b>Sum of Excise</b>	\$0.00
<b>Total # of Imports</b>	425
<b>Total # of B3 lines</b>	909

### Top 10 Tariff Classifications:

**ABC International** accounted for goods using three classification numbers.

The declared H.S. classification numbers and commodity descriptions are as follows:

Rank	Description	Class No.	VFD	%
1	Domestic Dining Room Furniture, Wooden	9403.60.10.92	\$3,105,784.18	23.47%
2	Domestic Living Room Furniture, Wooden	9403.60.10.91	\$1,996,920.40	15.09%
3	Domestic use, Non-upholstered seats with wooden frames	9401.69.10.00	\$1,792,812.67	13.55%
4	Other Domestic Furniture, Wooden	9403.60.10.99	\$1,159,855.84	8.76%
5	Domestic use, Upholstered chairs, wooden frames	9401.61.10.10	\$1,021,263.90	7.72%
6	Bedroom Furniture, not bunk beds/cribs, Wooden	9403.50.00.90	\$817,543.67	6.18%
7	Living Room Furniture, Metal	9403.20.00.91	\$717,063.07	5.42%
8	Domestic use, Upholstered chairs, metal frames	9401.71.10.10	\$429,441.99	3.25%
9	Parts, non-frames/table or countertops, office/domestic, other than metal, rubber, plastic or wood	9403.90.00.59	\$313,149.73	2.37%
10	Parts, non-frames/table or countertops, non-office/domestic, wooden	9403.90.00.93	\$234,100.72	1.77%
<b>Total Top 10</b>			<b>\$11,587,936.17</b>	<b>87.57%</b>

### Tariff Treatments

**ABC International** accounts for all imported goods using two Tariff Treatments as follows:

Rank	Tariff Treatment	VFD	%
1	9	\$13,004,885.67	98.27%
2	10	\$144,894.68	1.09%
3	2	\$82,590.88	0.62%
4	11	\$928.32	0.01%
<b>Total</b>		<b>\$13,233,299.55</b>	<b>100.00%</b>

**Value for Duty Codes**

ABC International utilized two Value for Duty (VFD) Codes as follows:

Rank	VFD Code	VFD	%
1	13	\$7,733,346.23	58.44%
2	14	\$5,499,025.00	41.55%
3	15	\$928.32	0.01%
<b>Total</b>		<b>\$13,233,299.55</b>	<b>100.00%</b>

**Place of Export**

ABC International imported goods from the following two countries:

Rank	Place of Export	VFD	%
1	HK	\$4,396,225.28	33.22%
2	MY	\$3,680,690.69	27.81%
3	TH	\$3,247,688.73	24.54%
4	CN	\$1,711,288.60	12.93%
5	UGA	\$144,894.68	1.09%
6	SG	\$31,408.64	0.24%
7	TW	\$18,843.52	0.14%
8	UCA	\$928.32	0.01%
9	VN	\$712.85	0.01%
10	UNC	\$618.24	0.00%
<b>Total</b>		<b>\$13,233,299.55</b>	<b>100.00%</b>

**Origin**

ABC International imported goods originating from the following two countries:

Rank	Origin	VFD	%
1	CN	\$6,153,543.06	46.50%
2	MY	\$3,644,613.57	27.54%
3	TH	\$3,181,482.65	24.04%
4	UGA	\$144,894.68	1.09%
5	HK	\$88,349.44	0.67%
6	TW	\$18,774.98	0.14%
7	MX	\$928.32	0.01%
8	VN	\$712.85	0.01%
<b>Total</b>		<b>\$13,233,299.55</b>	<b>100.00%</b>

**Top 10 Vendors**

The following is a chart of the top ten vendors by total VFD:

Rank	Vendor Name (Grouped)	VFD	%
1	#1 VENDOR BY GLOBAL VFD	\$2,612,592.62	19.74%
2	#2 VENDOR BY GLOBAL VFD	\$2,032,132.04	15.36%
3	#3 VENDOR BY GLOBAL VFD	\$1,722,132.56	13.01%
4	#4 VENDOR BY GLOBAL VFD	\$1,601,827.69	12.10%
5	#5 VENDOR BY GLOBAL VFD	\$935,163.87	7.07%
6	#6 VENDOR BY GLOBAL VFD	\$913,584.40	6.90%
7	#7 VENDOR BY GLOBAL VFD	\$720,726.65	5.45%
8	#8 VENDOR BY GLOBAL VFD	\$517,399.26	3.91%
9	#9 VENDOR BY GLOBAL VFD	\$481,047.87	3.64%
10	#10 VENDOR BY GLOBAL VFD	\$280,462.67	2.12%
<b>Total Top 10 Vendors (Grouped)</b>		<b>\$11,817,069.63</b>	<b>89.30%</b>

**VERIFICATION CONCERNS**

**Note to staff:** Insert any verification concerns specific to any of the programs or issues identified in the National or Regional Priority, etc.

## Import History for the Verification Period (Priority Summaries)

**Note to staff:** The following section does not apply to measurement verifications unless that verification has a commodity focus element to it.

Our verification will focus on **ABC International's** wooden furniture imports  
(*Customs Tariff*, Chapter 94, Tariff Items 9403.50.00 and 9403.60.10).

### Totals Reported

<b>Sum of VFD</b>	\$7,130,986.30
<b>Sum of Duty</b>	\$429,976.53
<b>Sum of GST</b>	\$529,267.44
<b>Sum of SIMA</b>	\$0.00
<b>Sum of Excise</b>	\$0.00
<b>Total # of Imports</b>	309
<b>Total # of B3 lines</b>	349

### Tariff Items

Rank	Description	Tariff Item No.	VFD	%
1	Other Domestic Furniture, Wooden	9403.60.10	\$6,313,442.63	88.54%
2	Wooden Bedroom Furniture	9403.50.00	\$817,543.67	11.46%
<b>Total</b>			<b>\$7,130,986.30</b>	<b>100.00%</b>

### Tariff Classifications

Rank	Description	Class No.	VFD	%
1	Domestic Dining Room Furniture, Wooden	9403.60.10.92	\$3,105,784.18	43.55%
2	Domestic Living Room Furniture, Wooden	9403.60.10.91	\$1,996,920.40	28.00%
3	Other Domestic Furniture, Wooden	9403.60.10.99	\$1,159,855.84	16.27%
4	Bedroom Furniture, not bunk beds/cribs, Wooden	9403.50.00.90	\$817,543.67	11.46%
5	Domestic use Desks excluding children's furniture, Wooden	9403.60.10.10	\$37,154.48	0.52%
6	Domestic- se Shelving, Wooden	9403.60.10.60	\$13,727.73	0.19%
<b>Total</b>			<b>\$7,130,986.30</b>	<b>100.00%</b>

### Tariff Treatments

Rank	Tariff Treatment	VFD	%
1	9	\$7,068,501.92	99.12%
2	2	\$61,556.06	0.86%
3	11	\$928.32	0.01%
<b>Total</b>		<b>\$7,130,986.30</b>	<b>100.00%</b>

## Priority Summaries continued...

### Value for Duty Codes

Rank	VFD Code	VFD	%
1	13	\$4,074,787.34	57.14%
2	14	\$3,055,270.64	42.84%
3	15	\$928.32	0.01%
<b>Total</b>		<b>\$7,130,986.30</b>	<b>100.00%</b>

### Regions

Rank	Region	VFD	%
1	T(Toronto)	\$5,887,875.54	82.57%
2	M(Montréal)	\$1,169,841.26	16.41%
3	V(Vancouver)	\$71,722.94	1.01%
4	W(Windsor)	\$928.32	0.01%
5	H(Hamilton)	\$618.24	0.01%
<b>Total</b>		<b>\$7,130,986.30</b>	<b>100.00%</b>

### Ports of Entry

Rank	Port	VFD	%
1	495(Toronto)	\$5,846,259.53	81.98%
2	395(Montréal)	\$1,169,841.26	16.41%
3	809(Vancouver)	\$71,722.94	1.01%
4	497(Malton)	\$41,570.88	0.58%
5	453(Windsor)	\$928.32	0.01%
6	427(Niagara Falls)	\$618.24	0.01%
7	498(Midcon)	\$45.13	0.00%
<b>Total</b>		<b>\$7,130,986.30</b>	<b>100.00%</b>

### Origin

Rank	Origin	VFD	%
1	CN	\$3,099,996.27	43.47%
2	MY	\$2,392,043.58	33.54%
3	TH	\$1,585,611.84	22.24%
4	HK	\$50,449.40	0.71%
5	TW	\$1,276.23	0.02%
6	MX	\$928.32	0.01%
7	VN	\$680.66	0.01%
<b>Total</b>		<b>\$7,130,986.30</b>	<b>100.00%</b>

## Priority Summaries continued...

### Place of Export

Rank	Place of Export	VFD	%
1	MY	\$2,498,076.82	35.03%
2	HK	\$2,105,309.04	29.52%
3	TH	\$1,587,310.40	22.26%
4	CN	\$910,675.89	12.77%
5	SG	\$26,155.83	0.37%
6	TW	\$1,231.10	0.02%
7	UCA	\$928.32	0.01%
8	VN	\$680.66	0.01%
9	UNC	\$618.24	0.01%
<b>Total</b>		<b>\$7,130,986.30</b>	<b>100.00%</b>

### Top 10 Vendors

Rank	Vendor Name (Grouped)	VFD	%
1	#1 VENDOR BY GLOBAL VFD	\$1,509,318.23	21.17%
2	#2 VENDOR BY GLOBAL VFD	\$1,162,159.24	16.30%
3	#3 VENDOR BY GLOBAL VFD	\$735,503.39	10.31%
4	#4 VENDOR BY GLOBAL VFD	\$713,598.38	10.01%
5	#5 VENDOR BY GLOBAL VFD	\$560,563.57	7.86%
6	#6 VENDOR BY GLOBAL VFD	\$470,235.62	6.59%
7	#7 VENDOR BY GLOBAL VFD	\$466,688.11	6.54%
8	#8 VENDOR BY GLOBAL VFD	\$278,614.89	3.91%
9	#9 VENDOR BY PRIORITY VFD	\$189,530.73	2.66%
10	#10 VENDOR BY PRIORITY VFD	\$178,138.81	2.50%
<b>Total Top 10 Vendors (Grouped)</b>		<b>\$6,264,350.97</b>	<b>87.85%</b>

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**Priority Summaries continued...****Origin by Commodity**

<b>Origin of Domestic Dining Room Furniture, Wooden (9403.60.10.92)</b>	<b>VFD</b>	<b>%</b>
MY	\$1,486,656.33	47.87%
TH	\$1,058,749.90	34.09%
CN	\$558,846.45	17.99%
TW	\$1,155.91	0.04%
VN	\$375.59	0.01%
<b>Total</b>	<b>\$3,105,784.18</b>	<b>100.00%</b>

<b>Origin of Domestic Living Room Furniture, Wooden (9403.60.10.91)</b>	<b>VFD</b>	<b>%</b>
CN	\$1,741,891.49	87.23%
TH	\$203,333.85	10.18%
MY	\$35,442.84	1.77%
HK	\$16,139.63	0.81%
TW	\$112.59	0.01%
<b>Total</b>	<b>\$1,996,920.40</b>	<b>100.00%</b>

<b>Origin of Other Domestic Furniture, Wooden (9403.60.10.99)</b>	<b>VFD</b>	<b>%</b>
CN	\$517,285.01	44.60%
MY	\$358,850.84	30.94%
TH	\$252,269.49	21.75%
HK	\$31,442.77	2.71%
TW	\$7.73	0.00%
<b>Total</b>	<b>\$1,159,855.84</b>	<b>100.00%</b>

<b>Origin of Bedroom Furniture, not bunk beds/cribs, Wooden (9403.50.00.90)</b>	<b>VFD</b>	<b>%</b>
MY	\$511,093.57	62.52%
CN	\$233,958.11	28.62%
TH	\$71,258.60	8.72%
MX	\$928.32	0.11%
VN	\$305.07	0.04%
<b>Total</b>	<b>\$817,543.67</b>	<b>100.00%</b>

<b>Origin of Domestic use Desks excluding children's furniture, Wooden (9403.60.10.10)</b>	<b>VFD</b>	<b>%</b>
CN	\$34,287.48	92.28%
HK	\$2,867.00	7.72%
<b>Total</b>	<b>\$37,154.48</b>	<b>100.00%</b>

<b>Origin of Domestic use Shelving, Wooden (9403.60.10.60)</b>	<b>VFD</b>	<b>%</b>
CN	\$13,727.73	100.00%
<b>Total</b>	<b>\$13,727.73</b>	<b>100.00%</b>

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## Priority Summaries continued...

### Vendors by Commodity

<b>Vendors for Domestic Dining Room Furniture, Wooden (9403.60.10.92)</b>	<b>VFD</b>	<b>%</b>
#2 VENDOR BY GLOBAL VFD	\$1,052,441.61	33.89%
#5 VENDOR BY GLOBAL VFD	\$457,959.15	14.75%
#4 VENDOR BY GLOBAL VFD	\$455,168.57	14.66%
#8 VENDOR BY GLOBAL VFD	\$434,796.68	14.00%
#10 VENDOR BY GLOBAL VFD	\$278,614.89	8.97%
MINOR VENDOR #1	\$134,836.05	4.34%
MINOR VENDOR #1	\$134,818.61	4.34%
MINOR VENDOR #1	\$58,639.70	1.89%
#6 VENDOR BY GLOBAL VFD	\$47,370.77	1.53%
MINOR VENDOR #1	\$31,924.42	1.03%
MINOR VENDOR #2	\$12,021.74	0.39%
MINOR VENDOR #3	\$5,646.53	0.18%
MINOR VENDOR #4	\$1,155.91	0.04%
MINOR VENDOR #5	\$245.97	0.01%
MINOR VENDOR #6	\$143.58	0.00%
<b>Total</b>	<b>\$3,105,784.18</b>	<b>100.00%</b>

<b>Vendors for Domestic Living Room Furniture, Wooden (9403.60.10.91)</b>	<b>VFD</b>	<b>%</b>
#1 VENDOR BY GLOBAL VFD	\$1,198,427.38	60.01%
#3 VENDOR BY GLOBAL VFD	\$255,309.59	12.79%
#5 VENDOR BY GLOBAL VFD	\$218,844.02	10.96%
#2 VENDOR BY GLOBAL VFD	\$91,297.58	4.57%
#10 VENDOR BY PRIORITY VFD	\$81,040.33	4.06%
#7 VENDOR BY GLOBAL VFD	\$57,499.97	2.88%
MINOR VENDOR #11	\$37,737.33	1.89%
#8 VENDOR BY GLOBAL VFD	\$35,438.94	1.77%
MINOR VENDOR #12	\$15,898.34	0.80%
MINOR VENDOR #13	\$4,908.38	0.25%
MINOR VENDOR #14	\$204.11	0.01%
MINOR VENDOR #15	\$201.84	0.01%
MINOR VENDOR #16	\$67.46	0.00%
MINOR VENDOR #17	\$45.13	0.00%
<b>Total</b>	<b>\$1,996,920.40</b>	<b>100.00%</b>

<b>Vendors for Other Domestic Furniture, Wooden (9403.60.10.99)</b>	<b>VFD</b>	<b>%</b>
#6 VENDOR BY GLOBAL VFD	\$359,342.57	30.98%
#1 VENDOR BY GLOBAL VFD	\$247,665.19	21.35%
#4 VENDOR BY GLOBAL VFD	\$245,729.66	21.19%
#3 VENDOR BY GLOBAL VFD	\$174,224.04	15.02%
#7 VENDOR BY GLOBAL VFD	\$80,726.14	6.96%
#2 VENDOR BY GLOBAL VFD	\$18,114.98	1.56%
#10 VENDOR BY PRIORITY VFD	\$14,669.64	1.26%
MINOR VENDOR #18	\$11,663.62	1.01%
MINOR VENDOR #19	\$7,280.67	0.63%
MINOR VENDOR #20	\$289.83	0.02%
#5 VENDOR BY GLOBAL VFD	\$141.77	0.01%
MINOR VENDOR #21	\$7.73	0.00%
<b>Total</b>	<b>\$1,159,855.84</b>	<b>100.00%</b>

<b>Vendors for Bedroom Furniture, not bunk beds/cribs, Wooden (9403.50.00.90)</b>	<b>VFD</b>	<b>%</b>
#9 VENDOR BY PRIORITY VFD	\$189,530.73	23.18%
#6 VENDOR BY GLOBAL VFD	\$153,850.23	18.82%
MINOR VENDOR #22	\$142,197.53	17.39%
MINOR VENDOR #23	\$132,616.97	16.22%
#10 VENDOR BY PRIORITY VFD	\$82,428.84	10.08%
#5 VENDOR BY GLOBAL VFD	\$36,653.44	4.48%
#4 VENDOR BY GLOBAL VFD	\$34,605.16	4.23%
MINOR VENDOR #24	\$18,007.89	2.20%
#1 VENDOR BY GLOBAL VFD	\$17,573.51	2.15%
MINOR VENDOR #25	\$8,845.98	1.08%
MINOR VENDOR #26	\$928.32	0.11%
#2 VENDOR BY GLOBAL VFD	\$305.07	0.04%
<b>Total</b>	<b>\$817,543.67</b>	<b>100.00%</b>

<b>Vendors for Domestic use Desks excluding children's furniture, Wooden (9403.60.10.10)</b>	<b>VFD</b>	<b>%</b>
#3 VENDOR BY GLOBAL VFD	\$37,154.48	100.00%
<b>Total</b>	<b>\$37,154.48</b>	<b>100.00%</b>

<b>Vendors for Domestic use Shelving, Wooden (9403.60.10.60)</b>	<b>VFD</b>	<b>%</b>
#4 VENDOR BY GLOBAL VFD	\$13,727.73	100.00%
<b>Total</b>	<b>\$13,727.73</b>	<b>100.00%</b>