

Overview of Survey Participants

Participant List (continued)

University of Texas - MD Anderson Cancer Center	Volkswagen Group of America Inc	Whirlpool
UNS Energy	Voya Financial Services	WhiteWave Foods
Unum	Vulcan Materials	Whole Foods Market
UPS	WR Grace	Williams Companies
URENCO USA	Walmart	Willis North America
URS	Walt Disney	Wisconsin Energy
USAA	Waste Management	Wm. Wrigley Jr.
USG Corporation	Webster Bank	Wolf Creek Nuclear
UTi Worldwide	Wellcare Health Plans	Wolters Kluwer
Utica National Insurance	Wellpoint	Worthington Industries
Valero Energy	Wells' Dairy	WPX Energy
Vectren	Wells Fargo	Xcel Energy
Ventura Foods	Wendy's Group	Xerox
VeriSign	West Pharmaceutical Services	XO Communications
Verizon	Westar Energy	Xylem
Vertex Pharmaceuticals	Western Union	Zales
Viacom	Westinghouse Electric	Zoetis
Visa	Westlake Chemical	Zurich North America
VistaPrint	WEX	
	Weyerhaeuser	

Overview of Survey Participants

Participant List by Revenue

UNDER \$500 MILLION

AH Belo	Encompass Digital Media	Oil-Dri Corporation of America
ACES Power Marketing	Farm Credit Foundations	Peets Coffee & Tea
Acorda Therapeutics	First Financial Bancorp	PJM Interconnection
Alexander & Baldwin	Horsehead	Ritchie Brothers Auctioneers
Alliance Pipeline	Inland Bancorp	Rockland Trust Company
bebe stores	ISO New England	STP Nuclear Operating
Blue Ridge Electric	Kewaunee Scientific Corporation	Sun National Bank
Membership Corporation	Lawson Products	Travelport
Bremer Financial	Liberty Bank	uniQure
California Independent	Marquette Financial Companies	Unitil
System Operator	MB Financial	Utica National Insurance
Canandaigua National Bank	Midwest Independent Transmission	
Cepheid	System Operator	
Cheniere Energy	NCCI Holdings	
Chesapeake Utilities	New York Independent	
CTI BioPharma	System Operator	
Eastern Bank	Ohio National Financial Services	

Overview of Survey Participants

Participant List by Revenue (continued)

\$500 MILLION TO \$1 BILLION

Accellent LLC	Halcon Resources	Portfolio Recovery Associates
Appvion	Hercules Offshore	PrivateBancorp
ASM International	HNTB	Radian Group
Associated Banc-Corp	HomeServe USA	Regency Centers
Astoria Bank	Iberia Bank	RLI
ATC Management	ION Geophysical	RTI International
BioMarin Pharmaceutical	ITC Holdings	Samson
Boeing Employees Credit Union	Janus Capital Group	SWIFT
Calgon Carbon	Littelfuse	Taubman Centers
Chicago Board Options Exchange	Markit	Tennant Company
Cullen Frost Bankers	MTS Systems	TMX Group Limited
EW Scripps	Navigant Consulting	UMB Financial Corporation
East West Bank	Nobel Biocare	VeriSign
El Paso Electric	NuVasive	Webster Bank
Encore Capital	NW Natural	WEX
Energy Northwest	Oxford Industries	Wolf Creek Nuclear
Fulton Financial	Oxford Instruments America	
G&K Services	Peoples Natural Gas	

Overview of Survey Participants

Participant List by Revenue (continued)

\$1 BILLION TO \$3 BILLION

AO Smith	Cott Corporation	Herman Miller
Access Midstream Partners	Covance	Hexcel
Aeropostale	Cracker Barrel Old Country Stores	Hiscox
Aimia	Crate & Barrel	HNI
Alexion Pharmaceuticals	CSAA Insurance Group	Hudson City Savings Bank
Allegion	Cubic	Huntington Bancshares
ALLETE	Curtiss-Wright	Icon Clinical Research
AMC Networks	Cytec	Idaho Power
American Century Services	Deckers Outdoor	IDEXX Laboratories
American Greetings	Delta Dental Plan of Michigan	IMS Health
American Water Works	Deluxe	Ingenico
Americas Styrenics	Dentsply	Ingram Industries
ANN, INC.	Dex Media	Intercontinental
Ansell	Dollar Financial Group	International Flavors & Fragrances
AptarGroup	Domino's Pizza	International Game Technology
Armstrong World Industries	Donaldson	ITT Corporation
Aspen Specialty	DST Systems	J. Crew
Auto Club Group	DSW	Jack in the Box
Avista	Dynegy	John Wiley & Sons
BBA Aviation	Eastman Kodak	Jostens
Beam Suntory	Education Management	K. Hovnanian Companies
Big Heart Pet Brands	Edwards Lifesciences	Kao Brands
Black Hills	Employers Mutual Casualty Company	Kate Spade & Company
BlueCross BlueShield of Arizona	Endo	KB Home
BMC Software	Energen	Kennametal
Bob Evans Farms	EnLink Midstream	Knowles
BOK Financial	EP Energy	Kodak Alaris
Brembo	Equifax	LL Bean
Broadridge Financial Solutions	Esterline Technologies	Laclede Group
Burger King	Federal Home Loan Bank of San Francisco	Lands' End
C & J Clarks	First Horizon National	Lifetouch
Capital Power	First National of Nebraska	LinkedIn
Carmeuse North America Group	Follett Corporation	London Stock Exchange Group
CDI	Fred's	Lululemon Athletica
CEC Educational Services	GATX	Magellan Midstream Partners
Chemtura	Gentiva Health Services	Mallinckrodt
Chico's FAS	Glatfelter	McClatchy
Children's Place	Godiva Chocolatier	Meredith
Citrix Systems	Graco	Moody's
City National Bank	Granite Construction	New York Times
Clearwater Paper Corporation	H&R Block	Nortek
Cleco	HB Fuller	NorthWestern Energy
Columbia Sportswear	Harsco	OGE Energy
Commerce Bancshares	HealthSouth Corporation	OM Group
Constellation Brands		ONE Gas

Overview of Survey Participants

Participant List by Revenue (continued)

\$1 BILLION TO \$3 BILLION (continued)

OneAmerica Financial Partners	Regeneron Pharmaceuticals	Tronox
OneBeacon Insurance	Revlon	Tupperware Brands
Outerwall	Rollins	UBM
PF Chang's China Bistro	Rowan Companies	UIL Holdings
Pall Corporation	Sanderson Farms	ULTA Salon, Cosmetics & Fragrances
PANDORA	Schwan Food Company	Under Armour
PAREXEL	Scripps Networks Interactive	Underwriters Laboratories
Parsons Corporation	Sensata Technologies	United Launch Alliance
Penn Mutual Life	ShawCor	UNS Energy
People's Bank	Sigma-Aldrich	URENCO USA
PHH	Sinclair Broadcast Group	Vectren
Phoenix Companies	Southwest Gas	Vertex Pharmaceuticals
Pier 1 Imports	Spirit Airlines	VistaPrint
PlainsCapital	Stage Stores	Vulcan Materials
Plexus	Steelcase	Wells' Dairy
PNM Resources	SunCoke Energy	Wendy's Group
Polymer Group	Synovus Financial Corporation	West Pharmaceutical Services
Popular	TD Ameritrade	Westar Energy
Portland General Electric	TECO Energy	WhiteWave Foods
Post Holdings	Teradata	Worthington Industries
Purdue Pharma	TomTom	WPX Energy
Questar	Toro	XO Communications
Rackspace	Total System Service (TSYS)	Zales
Rayonier	TransAlta Corporation	
Recreational Equipment	Tribune	

Overview of Survey Participants

Participant List by Revenue (continued)

\$3 BILLION TO \$6 BILLION

ABM Industries	Discovery Communications	Lonza
Aditya Birla Management Corporation	Domtar	Lorillard Tobacco
Aera Energy	Dow Corning	LPL Financial
AGL Resources	Dr Pepper Snapple	M&T Bank
AK Steel Holding	Eisai	Magellan Health Services
Alliant Energy	Encana Services Company Limited	Mary Kay
Alliant Techsystems	Exelis	McCormick
Ally Financial	Expedia	McGraw-Hill Financial
Ameren	Experian Americas	MDU Resources
American Sugar Refining	Exterran	Mead Johnson Nutrition
AmeriHealth Caritas	First Solar	MeadWestvaco
AMETEK	Flowers Foods	Meritor
AMSTED Industries	Forest Laboratories	Molson Coors Brewing
Andersons	Fortune Brands Home & Security	Morton Salt
Arthur J Gallagher & Company	Frontier Communications	Murphy Oil
Atmos Energy	GAF Materials	Navient
Axiall Corporation	Gannett	Navy Federal Credit Union
Axis Capital Holdings	Graham Holdings	New Jersey Resources
Babcock & Wilcox	Green Plains Renewable Energy, Inc.	Newell Rubbermaid
Banner Health	GTECH	NiSource
Bard (CR Bard)	Hanesbrands	Noble Corporation
Belk	Harley-Davidson	Noble Energy
Big Lots	Harman	NOVA Chemicals
BlueCross BlueShield of Tennessee	Hasbro	Nu Skin Enterprises
Boise Cascade	Helmerich & Payne	NuStar Energy
Booz Allen Hamilton	Henry Ford Health Systems	Oncor Electric Delivery
Brown-Forman	Hillshire Brands Company	Owens Corning
Brunswick	Hospira	Pepco Holdings
Burberry	Hubbell	Perrigo
Cabot	Hunt Consolidated	Pinnacle West Capital
Carlson	Infineum USA	Pitney Bowes
Celestica	Integrus Energy Group	Polaris Industries
CF Industries	Intuit	PolyOne
CH Energy Group	JM Smucker	Protective Life
CH2M Hill	JetBlue Airways	Puget Energy
Chiquita Brands	Kelly Services	PulteGroup
Cintas	Keurig Green Mountain	Quad/Graphics
Cliffs Natural Resources	KeyCorp	Quintiles
CNO Financial	Kindred Healthcare	RadioShack
Coach	Kinross Gold	Realogy
Colfax Corporation	Laureate Education	Regal-Beloit
Cooper Standard Automotive	Leggett and Platt	Regions Financial
Crown Castle	Leidos	Rich Products
CSL Limited	Leprino Foods	Rockwell Collins
CUNA Mutual	Levi Strauss	SAIC

Overview of Survey Participants

Participant List by Revenue (continued)

\$3 BILLION TO \$6 BILLION (continued)

SCANA	SSAB	UTi Worldwide
Schreiber Foods	St. Jude Medical	WR Grace
Securian Financial Group	SunGard Data Systems	Western Union
ServiceMaster Company	Tervita	Westlake Chemical
Shire Pharmaceuticals	Tiffany & Co.	Willis North America
Smith & Nephew	Trinity Industries	Wisconsin Energy
Snap-on	Unisys	Wolters Kluwer
Sonoco Products	United American Insurance	Xylem
Southwestern Energy	United Rentals	Zoetis
SpartanNash	United States Cellular	
Spectra Energy	University of Texas - MD Anderson	
Spirit AeroSystems	Cancer Center	
SPX	USG Corporation	

Report is for Participants only - For Internal Reference only

Overview of Survey Participants

Participant List by Revenue (continued)

\$6 BILLION TO \$10 BILLION

Actavis	Dick's Sporting Goods	Osram Sylvania
Agilent Technologies	DTE Energy	Pacific Life
Allergan	Eastman Chemical	PetSmart
American Family Insurance	Erie Insurance	Phillips-Van Heusen
Arkema	Essilor of America	Potash
Ashland	Fifth Third Bancorp	Principal Financial Group
Avis Budget Group	Franklin Resources	Public Service Enterprise Group
Avon Products	Genworth Financial	Quest Diagnostics
Ball	Gibson Energy	Ralph Lauren
BD (Becton Dickinson)	HD Supply	Reed Business Information
Biogen Idec	Henry Schein	Republic Services
BlueCross BlueShield of Florida	Hershey	Reynolds American
BorgWarner	Hormel Foods	Rockwell Automation
Boston Scientific	HTC Corporation	Royal Caribbean Cruises
Cablevision Systems	KBR	Ryder System
Calpine	Keystone Foods	SC Johnson & Son
Campbell Soup	Level 3	Saputo Cheese USA
Canadian National Railway	Masco Corporation	Sealed Air
CBRE Group	MasterCard	SNC-Lavalin
Celanese	Mattel	Starwood Hotels & Resorts
Celgene	McCain Foods USA	State Street
CenterPoint Energy	Micron Technology	Stryker
CGI Technologies and Solutions	MillerCoors	Terex
Charter Communications	Momentive Specialty Chemicals	Thrivent Financial for Lutherans
Clear Channel Communications	Mosaic	TransCanada
CMS Energy	Mutual of Omaha	Transocean
Coca-Cola Enterprises	Mylan	UGI
Commercial Metals	NCR	Voya Financial Services
Corning	Newmont Mining	Wellcare Health Plans
Dana	Newport News Shipbuilding	Weyerhaeuser
Darden Restaurants	Northeast Utilities	Williams Companies
Dean Foods	Omnicare	

Overview of Survey Participants

Participant List by Revenue (continued)

\$10 BILLION TO \$20 BILLION

AbbVie	CST Brands	Kellogg
ACE Limited	CSX	Kinder Morgan
AES Corporation	Daiichi Sankyo, Inc.	Kohl's
AGCO	Danaher	Kraft Foods
Agrium	DCP Midstream	L-3 Communications
Air Products and Chemicals	De Lage Landen	Land O'Lakes
Altria Group	Devon Energy	L Brands
American Electric Power	Diageo North America	Lehigh Hanson
Ameriprise Financial	Dominion Resources	LG&E and KU Energy
Amgen	ebay	Liberty Global
Amway	Ecolab	Lincoln Financial
Anadarko Petroleum	Edison International	Loews
Apache	Emblem Health	Luxottica Group
ARAMARK	EMD Millipore	Manulife Financial
Areva	Entergy	Marathon Oil
Astellas Pharma	Estée Lauder	Marriott International
Aurora Healthcare	Evrax North America	Mars North America
Automatic Data Processing	Family Dollar Stores	Marsh & McLennan
Bank of Montreal	Ferrovia	Medtronic
Barrick Gold of North America	Fidelity Investments (FMR)	Monsanto
Baxter	First Data	Navistar International
BB&T	FirstEnergy	NextEra Energy, Inc.
BBVA	Gap	Nokia Corporation
Beckman Coulter	General Mills	Norfolk Southern
BG US Services	Gilead Sciences	Novo Nordisk Pharmaceuticals
BlueShield of California	GROWMARK	NRG Energy
Bristol-Myers Squibb	Guardian Life	Office Depot
Capital One Financial	Health Net	ONEOK
CarMax	Hertz	Pacific Gas & Electric
Carnival	Hilton	Parker Hannifin
Catamaran	Horizon BlueCross BlueShield of New Jersey	PPL
Centene	Huntsman	Praxair
Chevron Phillips Chemical	Independence Blue Cross	Progressive
Chubb	Indianapolis Power & Light Company	QVC
CNA	Ingersoll Rand	RR Donnelley
ConAgra Foods	JC Penney Company	RGA Reinsurance Group of America
Consolidated Edison	Jacobs Engineering	Royal DSM
Covidien	JM Family Enterprises	Seagate Technology
Cox Enterprises	John Hancock	Sempra Energy
CSC		Sherwin-Williams

Overview of Survey Participants

Participant List by Revenue (continued)

\$10 BILLION TO \$20 BILLION (continued)

Southern Company Services	Tektronix	Unum
Southwest Airlines	Tenet Healthcare	URS
Stanley Black & Decker	Tennessee Valley Authority	Viacom
Starbucks Coffee	Textron	Visa
Sun Life Financial	Thermo Fisher Scientific	Waste Management
SuperValu Stores	Thomson Reuters	Whirlpool
Syngenta Crop Protection	TRW Automotive	Whole Foods Market
Takeda Pharmaceuticals	US Bancorp	Xcel Energy
TE Connectivity Limited	United States Steel	

Overview of Survey Participants

Participant List by Revenue (continued)

\$20 BILLION OR MORE

7-Eleven	Coca-Cola	Hartford Financial Services Group
ABB	Comcast	HBO
Accenture	Compass	HCA Healthcare
ACH Food	ConocoPhillips	Hess
Adecco	Continental Automotive Systems	Hitachi Data Systems
Aetna	CVS Caremark	Hoffmann-La Roche
AFLAC	Dannon	HollyFrontier Corporation
AIG	Deere & Company	Home Depot
Alcoa	Delhaize America	Honeywell
Allianz Life Insurance	Dell	Humana
Allstate	Delta Air Lines	Husky Energy
Amazon.com	Dignity Health	Iberdrola USA
American Express	Direct Energy	IBM
AmerisourceBergen	DIRECTV Group	Intel
Anheuser-Busch	Dow Chemical	International Paper
Apple	Duke Energy	Jackson National Life
Archer Daniels Midland	DuPont	Johns Manville
Arrow Electronics	Eaton	Johnson & Johnson
AstraZeneca	EDF Renewable Energy	Johnson Controls
AT&T	Eli Lilly	Kaiser Foundation Health Plan
Avnet	EMC	Kimberly-Clark
AXA Group	Emerson Electric	Kroger
BAE Systems	Energy Transfer Partners	Lafarge North America
Bank of America	Enterprise Products Partners	Liberty Mutual
Bank of the West	Exelon	Linde Group
Bayer Business & Technology Services	Express Scripts	L'Oréal
Bayer CropScience	ExxonMobil	LyondellBasell
Bayer Healthcare	Farmers Group	Macy's
Bayer MaterialScience	FedEx	MAPFRE USA
Bechtel Systems & Infrastructure	Fireman's Fund Insurance	Marathon Petroleum
Best Buy	Fluor	Massachusetts Mutual
Boehringer Ingelheim	Ford	McDonald's
Boeing	Freeport-McMoRan Oil & Gas	McKesson
BP	Frito-Lay North America	Mercedes-Benz Financial Services
BT Global Services	Fujitsu	Merck & Co
Bunge	Gavilon	MetLife
Burlington Northern Santa Fe	GDF SUEZ Energy North America	Microsoft
Cardinal Health	GE Capital	Mondelez
Cargill	GE Energy	Munich Re Group
Caterpillar Financial Services	GE Healthcare	Nationwide
Chevron	General Dynamics	Nestle Purina PetCare
CHS	General Electric	Nestle USA
Cigna	GlaxoSmithKline	New York Life
Cisco Systems	Google	Nike
	Great-West Financial	

Overview of Survey Participants

Participant List by Revenue (continued)

\$20 BILLION OR MORE (continued)

Nissan North America	Sears	Tyson Foods
Northrop Grumman	Shell Oil	Unilever United States
Northwestern Mutual	Siemens AG	United Technologies
Novartis	Sony	United Water
Occidental Chemical	Sprint Nextel	UnitedHealth Group
Occidental Petroleum	Staples	Universal Studios Orlando
PepsiCo	State Farm Insurance	UPS
Pfizer	Statoil	USAA
Phillips 66	Suncor Energy	Valero Energy
Prudential Financial	Target	Ventura Foods
Quaker Oats	Tech Data	Verizon
Qualcomm	Tesoro	Volkswagen Group of America, Inc.
Ricoh Americas	Teva Pharmaceutical	Walmart
Rolls-Royce North America	TIAA-CREF	Walt Disney
Royal Bank of Canada	Time Warner	Wellpoint
Safeway	TJX Companies	Wells Fargo
Saint Gobain	T-Mobile USA	Westinghouse Electric
Sanofi	Total Petrochemicals USA	Wm. Wrigley Jr.
Saudi Aramco	Transamerica	Xerox
Schlumberger	Travelers	Zurich North America

Overview of Survey Participants

Participant List by Industry

ENERGY SERVICES

ABB	El Paso Electric	Peoples Natural Gas
Access Midstream Partners	Energen	Pepco Holdings
ACES Power Marketing	Energy Northwest	Pinnacle West Capital
Aera Energy	Energy Transfer Partners	PJM Interconnection
AES Corporation	EnLink Midstream	PNM Resources
AGL Resources	Entergy	Portland General Electric
ALLETE	Enterprise Products Partners	PPL
Alliant Energy	Exelon	Public Service Enterprise Group
Ameren	First Solar	Puget Energy
American Electric Power	FirstEnergy	Republic Services
American Water Works	GDF SUEZ Energy North America	Samson
Anadarko Petroleum	Gibson Energy	SCANA
Areva	Husky Energy	Sempra Energy
ATC Management	Iberdrola USA	Southern Company Services
Atmos Energy	Idaho Power	Southwest Gas
Avista	Indianapolis Power & Light Company	Spectra Energy
Babcock & Wilcox	Integrus Energy Group	STP Nuclear Operating
Black Hills	ISO New England	TECO Energy
Blue Ridge Electric	ITC Holdings	Tennessee Valley Authority
Membership Corporation	Kinder Morgan	TMX Group Limited
California Independent	Laclede Group	TransAlta Corporation
System Operator	LG&E and KU Energy	TransCanada
Calpine	Midwest Independent Transmission	UGI
Capital Power	System Operator	UIL Holdings
CenterPoint Energy	New Jersey Resources	United Water
CH Energy Group	New York Independent	Unitil
Cheniere Energy	System Operator	UNS Energy
Chesapeake Utilities	NextEra Energy, Inc.	URENCO USA
Cleco	NiSource	Vectren
CMS Energy	Northeast Utilities	Westar Energy
Consolidated Edison	NorthWestern Energy	Westinghouse Electric
DCP Midstream	NRG Energy	Williams Companies
Direct Energy	NuStar Energy	Wisconsin Energy
Dominion Resources	NW Natural	Wolf Creek Nuclear
DTE Energy	OGE Energy	Xcel Energy
Duke Energy	Oncor Electric Delivery	
Dynegy	ONE Gas	
EDF Renewable Energy	ONEOK	
Edison International	Pacific Gas & Electric	

Overview of Survey Participants

Participant List by Industry (continued)

FINANCIAL SERVICES

ACE Limited	De Lage Landen	Lincoln Financial
Aetna	Delta Dental Plan of Michigan	Loews
AFLAC	Dollar Financial Group	London Stock Exchange Group
AIG	East West Bank	LPL Financial
Allianz Life Insurance	Eastern Bank	M&T Bank
Allstate	Employers Mutual Casualty Company	Manulife Financial
Ally Financial	Encore Capital	MAPFRE USA
American Century Services	Erie Insurance	Marquette Financial Companies
American Express	Express Scripts	Marsh & McLennan
American Family Insurance	Farm Credit Foundations	Massachusetts Mutual
AmeriHealth Caritas	Farmers Group	MasterCard
Ameriprise Financial	Federal Home Loan Bank of San Francisco	MB Financial
Arthur J Gallagher & Company	Fidelity Investments (FMR)	McGraw-Hill Financial
Aspen Specialty	Fifth Third Bancorp	Mercedes-Benz Financial Services
Associated Banc-Corp	Fireman's Fund Insurance	MetLife
Astoria Bank	First Data	Moody's
Auto Club Group	First Financial Bancorp	Munich Re Group
AXA Group	First Horizon National	Mutual of Omaha
Axis Capital Holdings	First National of Nebraska	Nationwide
Bank of America	Franklin Resources	Navient
Bank of Montreal	Fulton Financial	Navy Federal Credit Union
Bank of the West	GATX	NCCI Holdings
BB&T	GE Capital	New York Life
BBVA	Genworth Financial	Northwestern Mutual
BlueCross BlueShield of Arizona	Great-West Financial	Ohio National Financial Services
BlueCross BlueShield of Florida	Guardian Life	OneAmerica Financial Partners
BlueCross BlueShield of Tennessee	H&R Block	OneBeacon Insurance
BlueShield of California	Hartford Financial Services Group	Pacific Life
Boeing Employees Credit Union	Health Net	Penn Mutual Life
BOK Financial	Hiscox	People's Bank
Bremer Financial	Horizon BlueCross BlueShield of New Jersey	Phoenix Companies
Canandaigua National Bank	Hudson City Savings Bank	PlainsCapital
Capital One Financial	Humana	Popular
Caterpillar Financial Services	Huntington Bancshares	Portfolio Recovery Associates
Centene	Iberia Bank	Principal Financial Group
Chicago Board Options Exchange	Independence Blue Cross	PrivateBancorp
Chubb	Inland Bancorp	Progressive
Cigna	Jackson National Life	Protective Life
City National Bank	Janus Capital Group	Prudential Financial
CNA	John Hancock	Radian Group
CNO Financial	KeyCorp	Regions Financial
Commerce Bancshares	Liberty Bank	RGA Reinsurance Group of America
CSAA Insurance Group	Liberty Mutual	RLI
Cullen Frost Bankers		Rockland Trust Company
CUNA Mutual		Royal Bank of Canada

Overview of Survey Participants

Participant List by Industry (continued)

FINANCIAL SERVICES (continued)

Securian Financial Group	Transamerica	Voya Financial Services
State Farm Insurance	Travelers	Webster Bank
State Street	US Bancorp	Wellpoint
Sun Life Financial	UMB Financial Corporation	Wells Fargo
Sun National Bank	United American Insurance	Western Union
Synovus Financial Corporation	Unum	Willis North America
TD Ameritrade	USAA	Zurich North America
Thrivent Financial for Lutherans	Utica National Insurance	
TIAA-CREF	Visa	

Report is for Participants only - For Internal Reference only

Overview of Survey Participants

Participant List by Industry (continued)

HIGH TECH

3M	DST Systems	Mattel
AO Smith	Eastman Kodak	McCain Foods USA
Accellent LLC	Eaton	Mead Johnson Nutrition
Agilent Technologies	Edwards Lifesciences	Medtronic
Allegion	EMC	Micron Technology
AMETEK	Emerson Electric	Microsoft
AMSTED Industries	Encompass Digital Media	Morton Salt
Apple	Essilor of America	MTS Systems
Armstrong World Industries	Flowers Foods	NCR
Arrow Electronics	Fortune Brands Home & Security	Nestle Purina PetCare
ASM International	Frito-Lay North America	Newell Rubbermaid
AT&T	Frontier Communications	Nobel Biocare
Avnet	GAF Materials	Nokia Corporation
Ball	General Electric	Nortek
Bard (CR Bard)	Graco	NuVasive
Beckman Coulter	Green Plains Renewable Energy, Inc.	Osram Sylvania
Big Heart Pet Brands	Harman	Owens Corning
BMC Software	Herman Miller	Oxford Instruments America
BorgWarner	Hillshire Brands Company	Pall Corporation
Boston Scientific	Hitachi Data Systems	Parker Hannifin
Brunswick	HNI	Pitney Bowes
BT Global Services	HTC Corporation	Plexus
Cablevision Systems	Hubbell	Polaris Industries
Calgon Carbon	IBM	Post Holdings
Campbell Soup	IMS Health	Quaker Oats
Cardinal Health	Ingersoll Rand	Qualcomm
Celestica	Intel	Regal-Beloit
Cepheid	Intuit	Rich Products
Charter Communications	ITT Corporation	Ricoh Americas
Chiquita Brands	Johns Manville	Rockwell Automation
Cisco Systems	Johnson Controls	Saint Gobain
Citrix Systems	Jostens	Saputo Cheese USA
Colfax Corporation	Kennametal	Seagate Technology
Comcast	Kewaunee Scientific Corporation	Sensata Technologies
Constellation Brands	Knowles	ShawCor
Continental Automotive Systems	Kodak Alaris	Siemens AG
Corning	Lafarge North America	Smith & Nephew
Covidien	Leggett and Platt	Snap-on
Crown Castle	Leidos	Sonoco Products
Danaher	Level 3	Sony
Deere & Company	Liberty Global	Sprint Nextel
Dell	Lifetouch	SPX
Dentsply	LinkedIn	St. Jude Medical
Donaldson	Mars North America	Stanley Black & Decker
Dr Pepper Snapple	Masco Corporation	Steelcase

Overview of Survey Participants

Participant List by Industry (continued)

HIGH TECH (continued)

Stryker	T-Mobile USA	Verizon
SunGard Data Systems	TomTom	Wells' Dairy
SWIFT	Toro	West Pharmaceutical Services
TE Connectivity Limited	Total System Service (TSYS)	Whirlpool
Tektronix	Travelport	Wm. Wrigley Jr.
Tennant Company	Trinity Industries	Worthington Industries
Teradata	TRW Automotive	Xerox
Terex	United States Cellular	XO Communications
Textron	USG Corporation	Xylem
Thermo Fisher Scientific	VeriSign	

Overview of Survey Participants

Participant List by Industry (continued)

MANUFACTURING

3M	Bard (CR Bard)	Colfax Corporation
AO Smith	Barrick Gold of North America	Columbia Sportswear
AbbVie	Baxter	Commercial Metals
Accellent LLC	Bayer Healthcare	ConAgra Foods
ACH Food	Bayer MaterialScience	ConocoPhillips
Acorda Therapeutics	BBA Aviation	Constellation Brands
Actavis	BD (Becton Dickinson)	Continental Automotive Systems
Aditya Birla Management Corporation	Beam Suntory	Cooper Standard Automotive
Aerpostale	Bechtel Systems & Infrastructure	Corning
Agilent Technologies	Beckman Coulter	Cott Corporation
Agrium	BG US Services	Covance
Air Products and Chemicals	Big Heart Pet Brands	Covidien
AK Steel Holding	Biogen Idec	CSL Limited
Alcoa	BioMarin Pharmaceutical	CTI BioPharma
Alexion Pharmaceuticals	Bob Evans Farms	Cubic
Allegion	Boehringer Ingelheim	Curtiss-Wright
Allergan	Boeing	Cytec
Alliance Pipeline	Boise Cascade	Daiichi Sankyo, Inc.
Alliant Techsystems	BorgWarner	Dana
Altria Group	Boston Scientific	Danaher
American Greetings	BP	Dannon
American Sugar Refining	Brembo	Dean Foods
Americas Styrenics	Bristol-Myers Squibb	Deckers Outdoor
AMETEK	Brown-Forman	Deere & Company
Amgen	Brunswick	Dell
AMSTED Industries	Burger King	Dentsply
Amway	Cabot	Devon Energy
Anheuser-Busch	Calgon Carbon	Diageo North America
Ansell	Campbell Soup	Domtar
Apache	Cardinal Health	Donaldson
Apple	Carmeuse North America Group	Dow Chemical
Appvion	CBRE Group	Dow Corning
AptarGroup	Celanese	Dr Pepper Snapple
Arkema	Celestica	DuPont
Armstrong World Industries	Celgene	Eastman Chemical
Arrow Electronics	Cepheid	Eastman Kodak
Ashland	CF Industries	Eaton
ASM International	Chemtura	Ecolab
Astellas Pharma	Chevron	Edwards Lifesciences
AstraZeneca	Chevron Phillips Chemical	Eisai
Avnet	Chiquita Brands	Eli Lilly
Avon Products	Clearwater Paper Corporation	EMD Millipore
Axial Corporation	Cliffs Natural Resources	Emerson Electric
BAE Systems	Coca-Cola	Encana Services Company Limited
Ball	Coca-Cola Enterprises	Endo

Overview of Survey Participants

Participant List by Industry (continued)

MANUFACTURING (continued)

EP Energy	Hormel Foods	LyondellBasell
Essilor of America	Horsehead	Magellan Midstream Partners
Estée Lauder	Hospira	Mallinckrodt
Esterline Technologies	Hubbell	Marathon Oil
Evraz North America	Hunt Consolidated	Marathon Petroleum
Exelis	Huntsman	Mars North America
Exterran	Icon Clinical Research	Mary Kay
ExxonMobil	IDEXX Laboratories	Masco Corporation
Flowers Foods	Infineum USA	Matte
Ford	Ingersoll Rand	McCain Foods USA
Forest Laboratories	Intel	McCormick
Fortune Brands Home & Security	International Flavors & Fragrances	MDU Resources
Freeport-McMoRan Oil & Gas	International Paper	Mead Johnson Nutrition
Frito-Lay North America	ION Geophysical	MeadWestvaco
GAF Materials	ITT Corporation	Medtronic
GE Healthcare	JM Smucker	Merck & Co
General Dynamics	Jack in the Box	Meritor
General Electric	Johns Manville	Micron Technology
General Mills	Johnson & Johnson	MillerCoors
Gilead Sciences	Johnson Controls	Molson Coors Brewing
Glatfelter	Jostens	Momentive Specialty Chemicals
GlaxoSmithKline	Kao Brands	Mondelez
Godiva Chocolatier	Kate Spade & Company	Morton Salt
Graco	Kellogg	Mosaic
Green Plains Renewable Energy, Inc.	Kennametal	MTS Systems
GTECH	Keurig Green Mountain	Murphy Oil
HB Fuller	Kewaunee Scientific Corporation	Mylan
Halcon Resources	Keystone Foods	Navistar International
Hanesbrands	Kimberly-Clark	Nestle Purina PetCare
Harley-Davidson	Kinross Gold	Nestle USA
Harman	Knowles	Newell Rubbermaid
Harsco	Kodak Alaris	Newmont Mining
Hasbro	Kraft Foods	Newport News Shipbuilding
Helmerich & Payne	L-3 Communications	Nissan North America
Hercules Offshore	Lafarge North America	Nobel Biocare
Herman Miller	Land O'Lakes	Noble Corporation
Hershey	Leggett and Platt	Noble Energy
Hess	Leprino Foods	Nortek
Hexcel	Lifetouch	Northrop Grumman
Hillshire Brands Company	Linde Group	NOVA Chemicals
Hitachi Data Systems	Littelfuse	Novartis
HNI	Lonza	Novo Nordisk Pharmaceuticals
Hoffmann-La Roche	L'Oréal	Nu Skin Enterprises
HollyFrontier Corporation	Lorillard Tobacco	NuVasive
Honeywell	Lululemon Athletica	Occidental Chemical

Overview of Survey Participants

Participant List by Industry (continued)

MANUFACTURING (continued)

Occidental Petroleum	Royal DSM	Terex
Oil-Dri Corporation of America	SC Johnson & Son	Tervita
OM Group	SAIC	Tesoro
Osram Sylvania	Saint Gobain	Teva Pharmaceutical
Owens Corning	Sanderson Farms	Textron
Oxford Industries	Saputo Cheese USA	Thermo Fisher Scientific
Oxford Instruments America	Saudi Aramco	Toro
Pall Corporation	Schlumberger	Total Petrochemicals USA
PAREXEL	Schreiber Foods	Transocean
Parker Hannifin	Schwan Food Company	Trinity Industries
Peets Coffee & Tea	Seagate Technology	TRW Automotive
PepsiCo	Sealed Air	Tupperware Brands
Perrigo	Sensata Technologies	Tyson Foods
Pfizer	ShawCor	Unilever United States
Phillips 66	Shell Oil	uniQure
Phillips-Van Heusen	Sherwin-Williams	United Launch Alliance
Pitney Bowes	Shire Pharmaceuticals	United States Steel
Plexus	Siemens AG	United Technologies
Polaris Industries	Sigma-Aldrich	USG Corporation
Polymer Group	Smith & Nephew	Valero Energy
PolyOne	Snap-on	Ventura Foods
Post Holdings	Sonoco Products	Vertex Pharmaceuticals
Potash	Sony	Volkswagen Group of America, Inc.
Praxair	Southwestern Energy	Vulcan Materials
Purdue Pharma	Spirit AeroSystems	WR Grace
Quaker Oats	SPX	Wells' Dairy
Questar	SSAB	West Pharmaceutical Services
Quintiles	St. Jude Medical	Westlake Chemical
Rayonier	Stanley Black & Decker	Weyerhaeuser
Regal-Beloit	Starbucks Coffee	Whirlpool
Regeneron Pharmaceuticals	Statoil	WhiteWave Foods
Revlon	Steelcase	Wm. Wrigley Jr.
Reynolds American	Stryker	Worthington Industries
Rich Products	SunCoke Energy	WPX Energy
Ricoh Americas	Suncor Energy	Xerox
Rockwell Automation	Takeda Pharmaceuticals	Xylem
Rockwell Collins	TE Connectivity Limited	Zoetis
Rolls-Royce North America	Tektronix	
Rowan Companies	Tennant Company	

Overview of Survey Participants

Participant List by Industry (continued)

MEDIA/ENTERTAINMENT

AH Belo	Graham Holdings	Sinclair Broadcast Group
AMC Networks	International Game Technology	Time Warner
Clear Channel Communications	John Wiley & Sons	Tribune
Cox Enterprises	McClatchy	UBM
Dex Media	Meredith	Viacom
DIRECTV Group	New York Times	Walt Disney
Discovery Communications	RR Donnelley	Wolters Kluwer
EW Scripps	Reed Business Information	
Gannett	Scripps Networks Interactive	

Overview of Survey Participants

Participant List by Industry (continued)

PHARMACEUTICAL/BIOTECHNOLOGY

AbbVie	CTI BioPharma	Novartis
Acorda Therapeutics	Daiichi Sankyo, Inc.	Novo Nordisk Pharmaceuticals
Actavis	Eisai	PAREXEL
Alexion Pharmaceuticals	Eli Lilly	Perrigo
Allergan	Endo	Pfizer
Amgen	Forest Laboratories	Purdue Pharma
Astellas Pharma	GE Healthcare	Quintiles
AstraZeneca	Gilead Sciences	Regeneron Pharmaceuticals
Baxter	GlaxoSmithKline	Royal DSM
Bayer Healthcare	Hoffmann-La Roche	Sanofi
BD (Becton Dickinson)	Hospira	Shire Pharmaceuticals
Biogen Idec	Icon Clinical Research	Sigma-Aldrich
BioMarin Pharmaceutical	IDEXX Laboratories	Takeda Pharmaceuticals
Boehringer Ingelheim	Johnson & Johnson	Teva Pharmaceutical
Bristol-Myers Squibb	Lonza	uniQure
Celgene	Mallinckrodt	Vertex Pharmaceuticals
Covance	Merck & Co	Zoetis
CSL Limited	Mylan	

Overview of Survey Participants

Participant List by Industry (continued)

RETAIL/WHOLESALE TRADE

7-Eleven	Fred's	Pier 1 Imports
Amazon.com	Gap	QVC
AmerisourceBergen	HD Supply	RadioShack
ANN, INC.	Henry Schein	Ralph Lauren
bebe stores	Home Depot	Recreational Equipment
Belk	J. Crew	Safeway
Best Buy	JC Penney Company	Sears
Big Lots	JM Family Enterprises	SpartanNash
Burberry	Kohl's	Stage Stores
C & J Clarks	Kroger	Staples
CarMax	LL Bean	SuperValu Stores
Chico's FAS	Lands' End	Target
Children's Place	Lawson Products	Tech Data
Coach	LBrands	Tiffany & Co.
Crate & Barrel	Levi Strauss	TJX Companies
CST Brands	Luxottica Group	ULTA Salon, Cosmetics & Fragrances
Delhaize America	Macy's	Under Armour
Dick's Sporting Goods	Nike	Walmart
DSW	Office Depot	Whole Foods Market
ebay	Outerwall	Zales
Family Dollar Stores	PANDORA	
Follett Corporation	PetSmart	

Overview of Survey Participants

Participant List by Industry (continued)

SERVICES

AH Belo	Darden Restaurants	KB Home
ABM Industries	Delta Air Lines	KBR
Accenture	Deluxe	Kelly Services
Adecco	Dex Media	Laureate Education
AGCO	DIRECTV Group	Lehigh Hanson
Aimia	Discovery Communications	Leidos
Alexander & Baldwin	Domino's Pizza	Level 3
AMC Networks	DST Systems	Liberty Global
Andersons	EW Scripps	LinkedIn
ARAMARK	Education Management	Markit
Archer Daniels Midland	EMC	Marriott International
AT&T	Encompass Digital Media	McClatchy
Automatic Data Processing	Equifax	McDonald's
Avis Budget Group	Expedia	Meredith
Bayer Business & Technology Services	Experian Americas	Microsoft
Bayer CropScience	FedEx	Monsanto
BMC Software	Ferrovial	Navigant Consulting
Booz Allen Hamilton	Fluor	NCR
Broadridge Financial Solutions	Frontier Communications	New York Times
BT Global Services	Fujitsu	Nokia Corporation
Bunge	G&K Services	Norfolk Southern
Burlington Northern Santa Fe	Gannett	PF Chang's China Bistro
Cablevision Systems	Gavilon	Parsons Corporation
Canadian National Railway	GE Energy	PHH
Cargill	Google	PulteGroup
Carlson	Graham Holdings	Quad/Graphics
Carnival	Granite Construction	Qualcomm
CDI	GROWMARK	RR Donnelley
CEC Educational Services	HBO	Rackspace
CGI Technologies and Solutions	Hertz	Realogy
CH2M Hill	Hilton	Reed Business Information
Charter Communications	HNTB	Regency Centers
CHS	HomeServe USA	Ritchie Brothers Auctioneers
Cintas	HTC Corporation	Rollins
Cisco Systems	IBM	Royal Caribbean Cruises
Citrix Systems	IMS Health	RTI International
Clear Channel Communications	Ingenico	Ryder System
Comcast	Ingram Industries	Scripps Networks Interactive
Compass	Intercontinental	ServiceMaster Company
Cox Enterprises	International Game Technology	Sinclair Broadcast Group
Cracker Barrel Old Country Stores	Intuit	SNC-Lavalin
Crown Castle	Jacobs Engineering	Southwest Airlines
CSC	JetBlue Airways	Spirit Airlines
CSX	John Wiley & Sons	Sprint Nextel
	K. Hovnanian Companies	Starwood Hotels & Resorts

Overview of Survey Participants

Participant List by Industry (continued)

SERVICES (continued)

SunGard Data Systems	Tribune	Verizon
SWIFT	UBM	Viacom
Syngenta Crop Protection	Underwriters Laboratories	VistaPrint
Taubman Centers	Unisys	Walt Disney
Teradata	United Rentals	Waste Management
Thomson Reuters	United States Cellular	Wendy's Group
Time Warner	Universal Studios Orlando	WEX
T-Mobile USA	UPS	Wolters Kluwer
TomTom	URS	XO Communications
Total System Service (TSYS)	UTi Worldwide	
Travelport	VeriSign	

Overview of Survey Participants

Participant List by Industry (continued)

HEALTH CARE

Aurora Healthcare
Banner Health
Catamaran
CVS Caremark
Dignity Health
Emblem Health
Gentiva Health Services

HCA Healthcare
HealthSouth Corporation
Henry Ford Health Systems
Kaiser Foundation Health Plan
Kindred Healthcare
Magellan Health Services
McKesson

Omnicare
Quest Diagnostics
Tenet Healthcare
UnitedHealth Group
University of Texas - MD Anderson
Cancer Center
Wellcare Health Plans

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Executive Summary

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Executive Summary

LTI Plans

- Restricted Stock/Units continue to remain the most prevalent form of long-term incentive (67%) of companies. Stock options continue to decline in prevalence but 45% of respondents are still granting stock options.
- Most organizations (67%) are granting two or more forms of long-term incentives - a "portfolio approach." However, middle market companies with less than \$500 Million in revenues are still more likely to grant one long-term incentive.

LTI Grant Values

- Organization size and industry continue to impact the size of individual awards. Typically LTI recipients at larger organizations receive slightly larger LTI grants. For example, participants with a \$225,000 salary receive 42% of salary at a \$2 Billion company versus 48% at an \$8 Billion company.

The industries with the highest grant values were High Tech and Manufacturing. The industries with the lowest grant values were Media/Entertainment and Financial Services.

Plan Design Trends

- The use of TSR as a metric in performance plans continues to increase (40%).

Single-trigger vesting of equity awards upon a change of control continues to decline (29% restricted shares/units and 31% stock options). Companies are moving toward double trigger or simply continue vesting.

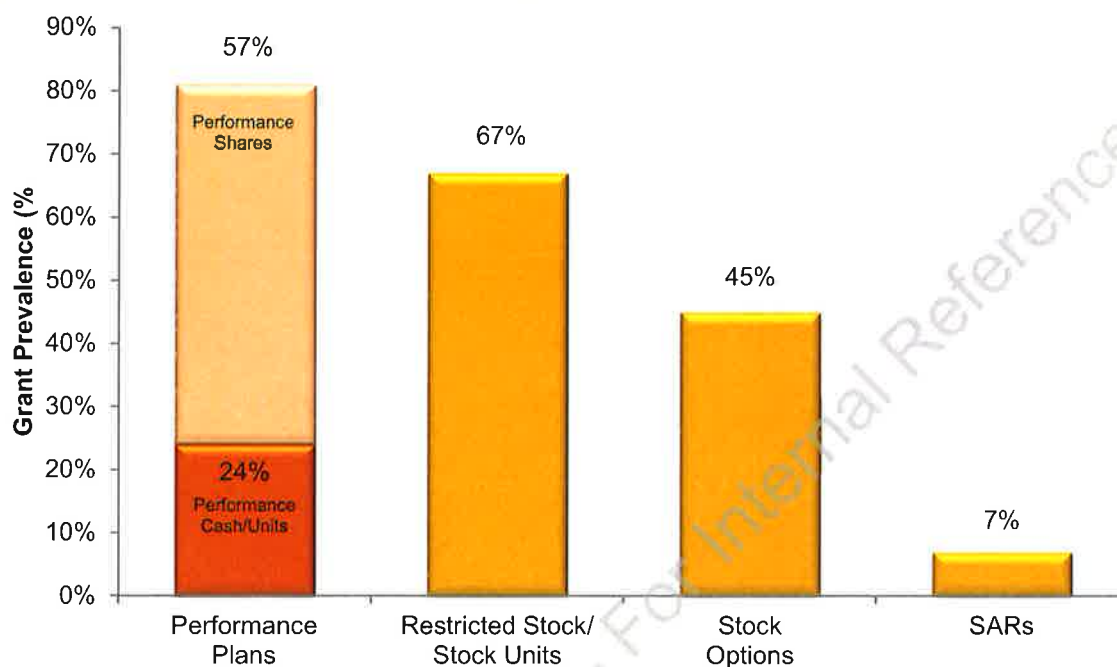
Fourteen percent of companies are considering revising the performance measures for future LTI awards.

LTI Prevalence

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LTI Prevalence Highlights

PREVALENCE OF LTI GRANT TYPES REPORTED



Stock options remain as part of the long-term package for approximately half of the respondents. Restricted stock/stock units and performance shares continue to be an important part of the long-term package for U.S. companies.

Multiple Forms of LTI

Most companies (67%) are granting more than one form of long-term incentive award.

Number of LTI Awards	Prevalence
One LTI Award	33%
Two LTI Awards	37%
Three LTI Awards	30%
Four LTI Awards	<1%

LTI Prevalence

TYPE(S) OF LTI GRANTED IN MOST RECENT ANNUAL GRANT						
	% of Responses					# of Responses
	Stock Options	Restricted Stock/ Stock Units	Performance Shares	Performance Cash/Units	Stock Appreciation Rights (SARs)	
Total Sample	45.0%	67.0%	56.7%	23.5%	6.5%	903
Industry Sector						
Energy Services	21.1%	65.1%	66.1%	20.2%	0.0%	109
Financial Services	35.4%	57.0%	48.1%	32.9%	5.7%	158
High Tech	55.5%	72.0%	57.9%	18.9%	6.1%	164
Manufacturing	53.5%	67.2%	59.2%	20.4%	9.0%	387
Media/Entertainment	48.0%	88.0%	60.0%	24.0%	8.0%	25
Pharmaceutical/Biotechnology	60.4%	67.9%	54.7%	9.4%	11.3%	53
Retail/Wholesale Trade	48.4%	71.9%	54.7%	21.9%	4.7%	64
Services	49.1%	76.4%	55.8%	20.6%	6.1%	165
Health Care	40.0%	60.0%	40.0%	55.0%	10.0%	20
Revenue Size						
Under \$500 Million	31.7%	39.0%	17.1%	39.0%	7.3%	41
\$500 Million - \$1 Billion	48.1%	69.2%	53.8%	13.5%	1.9%	52
\$1 Billion - \$3 Billion	46.9%	70.0%	52.7%	25.6%	6.3%	207
\$3 Billion - \$6 Billion	42.0%	69.2%	59.8%	21.3%	8.9%	169
\$6 Billion - \$10 Billion	42.1%	71.6%	71.6%	18.9%	7.4%	95
\$10 Billion - \$20 Billion	50.3%	74.5%	64.8%	17.9%	8.3%	145
\$20 Billion or More	44.8%	59.3%	54.1%	28.9%	4.1%	194

LTI Prevalence

NUMBER OF LTI VEHICLES USED IN MOST RECENT ANNUAL GRANT					
	% of Responses				# of Responses
	1	2	3	4	
Total Sample	32.6%	36.9%	29.9%	0.7%	903
Industry Sector					
Energy Services	41.3%	45.0%	13.8%	0.0%	109
Financial Services	48.1%	24.7%	27.2%	0.0%	158
High Tech	26.8%	36.6%	36.0%	0.6%	164
Manufacturing	28.9%	33.9%	36.2%	1.0%	387
Media/Entertainment	16.0%	44.0%	36.0%	4.0%	25
Pharmaceutical/Biotechnology	30.2%	37.7%	30.2%	1.9%	53
Retail/Wholesale Trade	26.6%	45.3%	28.1%	0.0%	64
Services	22.4%	47.9%	29.1%	0.6%	165
Health Care	35.0%	30.0%	30.0%	5.0%	20
Revenue Size					
Under \$500 Million	70.7%	24.4%	4.9%	0.0%	41
\$500 Million - \$1 Billion	28.8%	55.8%	15.4%	0.0%	52
\$1 Billion - \$3 Billion	30.0%	39.1%	30.4%	0.5%	207
\$3 Billion - \$6 Billion	30.8%	37.9%	30.8%	0.6%	169
\$6 Billion - \$10 Billion	23.2%	42.1%	34.7%	0.0%	95
\$10 Billion - \$20 Billion	22.1%	40.0%	37.9%	0.0%	145
\$20 Billion or More	42.3%	26.3%	29.4%	2.1%	194

LTI Prevalence

TYPE OF VEHICLE USED IN MOST RECENT ANNUAL GRANT WHEN SINGLE TYPE GRANTED

	% of Responses					# of Responses
	Stock Options	Restricted Stock/ Stock Units	Performance Shares	Performance Cash/Units	Stock Appreciation Rights (SARs)	
Total Sample	12.2%	18.0%	21.4%	45.9%	2.4%	294
Industry Sector						
Energy Services	4.4%	26.7%	24.4%	44.4%	0.0%	45
Financial Services	5.3%	21.1%	15.8%	55.3%	2.6%	76
High Tech	25.0%	15.9%	15.9%	40.9%	2.3%	44
Manufacturing	17.0%	11.6%	25.9%	42.9%	2.7%	112
Media/Entertainment	0.0%	50.0%	25.0%	25.0%	0.0%	4
Pharmaceutical/Biotechnology	43.8%	0.0%	31.3%	25.0%	0.0%	16
Retail/Wholesale Trade	11.8%	23.5%	23.5%	35.3%	5.9%	17
Services	24.3%	21.6%	18.9%	32.4%	2.7%	37
Health Care	0.0%	0.0%	0.0%	100.0%	0.0%	7
Revenue Size						
Under \$500 Million	20.7%	20.7%	3.4%	51.7%	3.4%	29
\$500 Million - \$1 Billion	40.0%	6.7%	6.7%	46.7%	0.0%	15
\$1 Billion - \$3 Billion	9.7%	19.4%	19.4%	48.4%	3.2%	62
\$3 Billion - \$6 Billion	5.8%	19.2%	25.0%	44.2%	5.8%	52
\$6 Billion - \$10 Billion	18.2%	13.6%	36.4%	31.8%	0.0%	22
\$10 Billion - \$20 Billion	3.1%	18.8%	18.8%	56.3%	3.1%	32
\$20 Billion or More	12.2%	18.3%	26.8%	42.7%	0.0%	82

LTI Prevalence

TYPES OF VEHICLES USED IN MOST RECENT ANNUAL GRANT WHEN TWO TYPES GRANTED						
	% of Responses					# of Responses
	Stock Options	Restricted Stock/ Stock Units	Performance Shares	Performance Cash/Units	Stock Appreciation Rights (SARs)	
Total Sample	33.3%	83.5%	64.3%	11.1%	7.8%	333
Industry Sector						
Energy Services	12.2%	89.8%	93.9%	4.1%	0.0%	49
Financial Services	33.3%	79.5%	61.5%	17.9%	7.7%	39
High Tech	40.0%	88.3%	61.7%	6.7%	3.3%	60
Manufacturing	42.7%	80.2%	57.3%	9.9%	9.9%	131
Media/Entertainment	18.2%	90.9%	54.5%	27.3%	9.1%	11
Pharmaceutical/Biotechnology	50.0%	95.0%	40.0%	0.0%	15.0%	20
Retail/Wholesale Trade	37.9%	82.8%	58.6%	13.8%	6.9%	29
Services	30.4%	87.3%	60.8%	12.7%	8.9%	79
Health Care	16.7%	83.3%	66.7%	16.7%	16.7%	6
Revenue Size						
Under \$500 Million	50.0%	80.0%	40.0%	10.0%	20.0%	10
\$500 Million - \$1 Billion	37.9%	93.1%	65.5%	0.0%	3.4%	29
\$1 Billion - \$3 Billion	35.8%	85.2%	55.6%	13.6%	9.9%	81
\$3 Billion - \$6 Billion	29.7%	85.9%	67.2%	9.4%	7.8%	64
\$6 Billion - \$10 Billion	20.0%	82.5%	85.0%	10.0%	2.5%	40
\$10 Billion - \$20 Billion	36.2%	81.0%	58.6%	12.1%	12.1%	58
\$20 Billion or More	35.3%	76.5%	68.6%	15.7%	3.9%	51

LTI Grants

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LTI Grants Highlights

Organization Size

Typically LTI recipients at larger organizations receive slightly larger LTI grants. For example, at a \$2 Billion organization, an employee with a \$225,000 salary receives an annual LTI award equal to approximately 42% of salary. At an \$8 Billion organization, an employee at this salary level receives an annual LTI award equal to approximately 48% of salary. While there is a correlation between organization size and LTI value, the correlation is not as significant as cash compensation. However, size differentials are much greater for Named Executive Officers.

MEDIAN LTI VALUE (% SALARY) BY REVENUE SIZE

	Base Salary (\$000)	
	\$201 - \$250	\$80 - \$100
\$1B - \$3B	41.8%	11.1%
\$6B - \$10B	47.9%	15.3%

Industry Differences

There can be significant differences in LTI grant values and practices by industry. In addition to organization size, industry is also typically a key consideration when establishing LTI award guidelines.

MEDIAN LTI VALUE (% SALARY) BY INDUSTRY

	Base Salary (\$000)	
	\$250 - \$300	\$80 - \$100
Energy Services	67.7%	12.1%
Financial Services	49.1%	12.1%
High Tech	74.0%	13.0%
Manufacturing	69.4%	13.3%
Media/Entertainment	52.7%	10.1%
Pharmaceutical/Biotechnology	58.5%	10.4%
Retail/Wholesale Trade	70.5%	13.9%
Services	58.7%	13.5%
Health Care	57.8%	---

LTI Grants

The following LTI grant values represent the LTI dollar value award opportunity. Specifically, the values represent the annualized present value of LTI award guidelines (the typical annual award for an employee at this salary level) at grant date. In the case of equity awards, the values reflect each organization's ASC 718 or IFRS(2) values. Equity awards include stock options, restricted stock/stock units, performance shares and stock appreciation rights (SARs). Long-term cash performance plans are valued at target.

Values for long-term incentive data typically have the greatest dispersion of all compensation elements. The following summary displays a broad range of summary statistics, including 10th and 90th percentiles and averages. However, for purposes of analyzing the value of long-term incentives it is recommended that the median (50th percentile) represents the optimal "market rate." The average reflects valid but extreme values in data that are widely dispersed. The 10th and 90th percentiles provide a check on whether every value in the sample falls within a reasonable range.

DOLLAR VALUE OF 2014 LTI AWARDS

Salary Ranges (\$000)	Actual Awards by Salary Level						# of Responses
	10th	25th	Median	75th	90th	Average	
TOTAL SAMPLE							
CEO	\$1,094.8	\$2,086.0	\$4,057.6	\$7,000.0	\$10,067.0	\$5,015.5	435
CFO	\$296.4	\$565.0	\$999.9	\$1,626.8	\$2,866.7	\$1,388.6	422
\$901 - \$1,000	\$767.1	\$1,760.5	\$3,103.4	\$4,183.1	\$5,156.2	\$3,028.1	30
\$801 - \$900	\$435.6	\$815.8	\$1,958.9	\$3,425.8	\$4,746.3	\$2,449.6	53
\$701 - \$800	\$443.9	\$829.1	\$2,099.2	\$2,733.4	\$3,534.8	\$2,109.7	88
\$601 - \$700	\$500.0	\$862.5	\$1,431.0	\$1,976.1	\$2,638.8	\$1,544.6	162
\$501 - \$600	\$399.0	\$650.0	\$987.8	\$1,341.1	\$1,704.0	\$1,066.5	267
\$401 - \$500	\$276.3	\$421.0	\$602.1	\$857.4	\$1,232.5	\$719.6	382
\$351 - \$400	\$168.1	\$258.6	\$389.3	\$531.4	\$802.1	\$451.2	433
\$301 - \$350	\$121.7	\$175.9	\$269.2	\$352.4	\$503.2	\$313.2	461
\$251 - \$300	\$78.7	\$117.7	\$174.6	\$249.1	\$347.9	\$214.3	486
\$201 - \$250	\$49.2	\$68.3	\$100.6	\$147.4	\$214.0	\$138.1	483
\$176 - \$200	\$27.5	\$41.0	\$56.2	\$86.1	\$136.9	\$78.4	452
\$151 - \$175	\$18.9	\$27.1	\$39.0	\$56.5	\$88.1	\$54.7	416
\$126 - \$150	\$12.2	\$19.4	\$26.8	\$40.1	\$63.3	\$41.0	355
\$101 - \$125	\$8.0	\$11.9	\$18.4	\$29.7	\$49.7	\$31.2	279
\$80 - \$100	\$4.6	\$8.2	\$11.9	\$20.0	\$29.6	\$19.9	196

Table continues on next page.

LTi Grants

DOLLAR VALUE OF 2014 LTI AWARDS (continued)

Salary Ranges (\$000)	Actual Awards by Salary Level						# of Responses
	10th	25th	Median	75th	90th	Average	
INDUSTRY SECTOR							
Energy Services							
CEO	\$791.8	\$1,414.7	\$2,642.2	\$5,027.6	\$7,500.0	\$3,564.1	58
CFO	\$153.9	\$430.7	\$845.0	\$1,281.3	\$1,820.1	\$957.4	57
\$901 - \$1,000	---	---	---	---	---	---	0
\$801 - \$900	---	---	---	---	---	---	3
\$701 - \$800	---	\$708.5	\$1,915.8	\$2,444.0	---	\$1,729.0	6
\$601 - \$700	\$1,150.4	\$1,323.4	\$1,500.0	\$2,231.4	\$2,441.4	\$1,726.1	11
\$501 - \$600	\$546.9	\$752.0	\$1,064.8	\$1,205.5	\$2,085.4	\$1,211.0	26
\$401 - \$500	\$338.1	\$505.3	\$736.6	\$991.1	\$1,436.9	\$762.9	41
\$351 - \$400	\$238.4	\$327.7	\$427.9	\$620.3	\$945.6	\$510.5	48
\$301 - \$350	\$152.8	\$206.6	\$287.3	\$437.9	\$685.4	\$368.5	61
\$251 - \$300	\$97.5	\$143.8	\$186.0	\$276.8	\$434.8	\$300.3	68
\$201 - \$250	\$55.8	\$70.5	\$119.4	\$157.3	\$269.9	\$212.1	66
\$176 - \$200	\$35.1	\$47.2	\$67.3	\$105.1	\$160.3	\$91.2	58
\$151 - \$175	\$20.2	\$27.2	\$42.5	\$67.0	\$105.7	\$65.1	53
\$126 - \$150	\$14.0	\$18.3	\$28.2	\$44.5	\$77.0	\$59.0	46
\$101 - \$125	\$11.5	\$12.1	\$19.7	\$30.4	\$49.8	\$63.8	33
\$80 - \$100	\$8.0	\$9.7	\$10.9	\$21.8	\$116.7	\$58.7	18
Financial Services							
CEO	\$1,063.8	\$1,482.5	\$3,333.0	\$6,625.0	\$9,114.7	\$4,374.1	89
CFO	\$218.8	\$471.1	\$818.2	\$1,532.4	\$2,545.0	\$1,127.8	85
\$901 - \$1,000	---	---	---	---	---	---	4
\$801 - \$900	---	\$1,100.0	\$1,958.9	\$3,955.7	---	\$2,414.1	5
\$701 - \$800	\$970.4	\$1,937.6	\$2,469.2	\$3,275.0	\$5,205.7	\$2,705.2	15
\$601 - \$700	\$544.9	\$846.7	\$1,356.8	\$1,763.4	\$2,155.3	\$1,342.4	34
\$501 - \$600	\$349.9	\$510.0	\$829.4	\$1,304.4	\$1,600.0	\$906.2	59
\$401 - \$500	\$203.1	\$313.4	\$471.3	\$701.3	\$1,012.8	\$547.1	84
\$351 - \$400	\$144.9	\$234.0	\$304.4	\$436.6	\$521.9	\$334.8	87
\$301 - \$350	\$96.3	\$145.7	\$212.5	\$275.0	\$329.6	\$219.3	91
\$251 - \$300	\$57.4	\$93.4	\$135.0	\$175.0	\$230.4	\$140.1	95
\$201 - \$250	\$43.4	\$56.1	\$77.6	\$100.1	\$131.2	\$85.6	93
\$176 - \$200	\$24.8	\$38.7	\$47.5	\$67.6	\$96.9	\$53.9	85
\$151 - \$175	\$14.0	\$26.2	\$33.8	\$44.0	\$60.8	\$35.7	78
\$126 - \$150	\$10.9	\$19.3	\$26.0	\$30.4	\$50.0	\$27.2	67
\$101 - \$125	\$6.5	\$11.2	\$15.0	\$25.2	\$38.6	\$19.5	50
\$80 - \$100	\$4.1	\$7.2	\$10.9	\$23.3	\$31.7	\$15.0	36

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LTI Grants

DOLLAR VALUE OF 2014 LTI AWARDS (continued)

Salary Ranges (\$000)	Actual Awards by Salary Level						# of Responses
	10th	25th	Median	75th	90th	Average	
INDUSTRY SECTOR (continued)							
High Tech							
CEO	\$2,400.0	\$3,471.9	\$5,188.5	\$8,370.8	\$12,000.1	\$6,297.7	69
CFO	\$520.0	\$861.0	\$1,290.7	\$2,750.3	\$4,370.0	\$2,209.5	69
\$901 - \$1,000	---	---	---	---	---	---	4
\$801 - \$900	---	\$2,900.6	\$3,351.6	\$4,727.9	---	\$4,491.6	9
\$701 - \$800	\$538.0	\$1,470.6	\$2,794.6	\$4,240.3	\$6,549.0	\$3,045.5	15
\$601 - \$700	\$1,357.1	\$1,745.0	\$2,067.6	\$2,758.9	\$5,049.4	\$2,476.5	24
\$501 - \$600	\$622.6	\$969.4	\$1,324.7	\$1,603.3	\$2,588.9	\$1,466.5	42
\$401 - \$500	\$451.8	\$582.1	\$752.0	\$1,205.0	\$1,556.7	\$980.2	60
\$351 - \$400	\$280.6	\$360.6	\$450.0	\$700.5	\$934.4	\$566.8	70
\$301 - \$350	\$184.5	\$255.7	\$323.6	\$480.2	\$684.9	\$414.9	76
\$251 - \$300	\$109.3	\$154.1	\$203.5	\$285.8	\$410.0	\$253.8	79
\$201 - \$250	\$67.1	\$90.6	\$124.4	\$166.1	\$232.8	\$155.3	82
\$176 - \$200	\$26.9	\$46.4	\$71.1	\$104.8	\$154.8	\$84.6	77
\$151 - \$175	\$22.6	\$30.6	\$42.6	\$64.0	\$100.0	\$51.9	72
\$126 - \$150	\$14.3	\$19.8	\$30.1	\$43.4	\$65.4	\$35.4	58
\$101 - \$125	\$8.2	\$11.7	\$19.9	\$29.5	\$47.1	\$24.1	50
\$80 - \$100	\$3.5	\$7.5	\$11.7	\$19.7	\$23.5	\$13.3	41
Manufacturing							
CEO	\$1,276.5	\$2,605.3	\$4,358.0	\$7,283.2	\$10,267.9	\$5,363.6	168
CFO	\$376.6	\$708.3	\$1,036.1	\$1,602.6	\$2,878.0	\$1,428.1	165
\$901 - \$1,000	\$1,337.0	\$3,020.0	\$3,568.1	\$4,250.0	\$4,552.6	\$3,463.6	11
\$801 - \$900	\$293.6	\$1,744.7	\$2,964.6	\$3,551.0	\$3,969.7	\$2,609.0	20
\$701 - \$800	\$291.4	\$813.7	\$2,335.8	\$2,789.4	\$3,909.3	\$2,121.4	32
\$601 - \$700	\$755.6	\$993.2	\$1,617.7	\$2,044.6	\$2,650.8	\$1,672.7	53
\$501 - \$600	\$497.7	\$804.0	\$1,084.8	\$1,428.7	\$1,938.7	\$1,167.2	95
\$401 - \$500	\$389.1	\$500.0	\$711.4	\$892.8	\$1,361.3	\$843.3	145
\$351 - \$400	\$229.7	\$336.9	\$428.5	\$603.7	\$814.6	\$509.6	173
\$301 - \$350	\$151.5	\$221.0	\$297.5	\$390.9	\$511.3	\$355.0	180
\$251 - \$300	\$96.0	\$142.6	\$190.6	\$260.8	\$400.3	\$233.6	192
\$201 - \$250	\$56.2	\$79.7	\$112.7	\$155.2	\$208.9	\$148.3	196
\$176 - \$200	\$28.7	\$44.0	\$60.9	\$92.1	\$158.6	\$86.8	186
\$151 - \$175	\$19.1	\$28.5	\$40.9	\$59.5	\$98.3	\$62.3	171
\$126 - \$150	\$11.6	\$19.0	\$25.8	\$40.2	\$67.4	\$43.6	139
\$101 - \$125	\$7.5	\$11.4	\$17.6	\$28.7	\$48.6	\$28.6	113
\$80 - \$100	\$5.5	\$7.5	\$11.9	\$18.6	\$25.2	\$16.5	88

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LTi Grants

DOLLAR VALUE OF 2014 LTI AWARDS (continued)

Salary Ranges (\$000)	Actual Awards by Salary Level						# of Responses
	10th	25th	Median	75th	90th	Average	
INDUSTRY SECTOR (continued)							
Media/Entertainment							
CEO	\$1,314.5	\$3,000.0	\$6,614.6	\$13,534.5	\$17,563.7	\$7,853.5	15
CFO	\$386.8	\$790.0	\$1,275.0	\$1,776.7	\$4,327.3	\$1,699.5	15
\$901 - \$1,000	---	---	---	---	---	---	4
\$801 - \$900	---	\$379.4	\$894.8	\$1,699.3	---	\$1,010.4	5
\$701 - \$800	---	\$431.6	\$968.0	\$2,189.4	---	\$1,164.3	7
\$601 - \$700	---	\$584.9	\$790.0	\$1,389.4	---	\$1,036.2	9
\$501 - \$600	\$358.1	\$394.9	\$517.8	\$1,022.1	\$1,366.1	\$739.1	11
\$401 - \$500	\$111.2	\$270.3	\$394.2	\$510.3	\$606.1	\$378.5	10
\$351 - \$400	\$119.3	\$188.4	\$357.5	\$388.3	\$525.3	\$304.2	13
\$301 - \$350	\$81.9	\$148.8	\$267.1	\$337.3	\$444.6	\$253.1	14
\$251 - \$300	\$76.4	\$96.4	\$145.0	\$308.6	\$353.3	\$194.7	13
\$201 - \$250	\$40.0	\$56.0	\$123.0	\$167.2	\$199.9	\$112.2	13
\$176 - \$200	\$12.5	\$23.4	\$49.8	\$73.7	\$132.8	\$54.0	14
\$151 - \$175	\$6.4	\$13.0	\$37.2	\$48.5	\$111.7	\$38.6	12
\$126 - \$150	\$8.2	\$13.4	\$20.3	\$39.7	\$48.4	\$24.3	12
\$101 - \$125	\$5.1	\$12.0	\$13.4	\$24.1	\$49.0	\$19.1	10
\$80 - \$100	---	\$5.8	\$9.1	\$14.3	---	\$9.8	5
Pharmaceutical/Biotechnology							
CEO	\$1,480.0	\$3,630.9	\$6,000.0	\$9,500.0	\$24,090.5	\$8,213.2	13
CFO	\$514.7	\$900.9	\$1,608.0	\$2,990.9	\$8,769.6	\$2,503.2	12
\$901 - \$1,000	---	---	---	---	---	---	3
\$801 - \$900	---	---	---	---	---	---	4
\$701 - \$800	---	\$422.2	\$2,144.1	\$2,897.2	---	\$1,827.8	6
\$601 - \$700	---	\$640.0	\$900.6	\$1,497.5	---	\$976.9	6
\$501 - \$600	\$161.7	\$591.2	\$833.9	\$1,513.4	\$1,672.7	\$951.4	10
\$401 - \$500	\$241.6	\$383.8	\$574.2	\$878.0	\$3,155.1	\$946.2	15
\$351 - \$400	\$139.5	\$277.3	\$379.7	\$527.2	\$1,461.6	\$521.0	15
\$301 - \$350	\$111.1	\$162.0	\$258.2	\$314.2	\$1,171.3	\$406.7	16
\$251 - \$300	\$85.6	\$131.5	\$160.8	\$234.7	\$509.5	\$212.2	15
\$201 - \$250	\$44.9	\$59.2	\$99.5	\$120.6	\$315.9	\$123.9	16
\$176 - \$200	\$21.0	\$35.4	\$50.7	\$77.8	\$284.8	\$81.6	14
\$151 - \$175	\$16.3	\$27.5	\$39.9	\$48.3	\$163.1	\$51.2	12
\$126 - \$150	\$15.1	\$18.5	\$21.2	\$34.5	\$118.2	\$34.1	11
\$101 - \$125	\$6.4	\$7.3	\$11.4	\$22.0	\$94.6	\$21.9	10
\$80 - \$100	---	\$5.9	\$9.4	\$20.4	---	\$15.5	9

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LTI Grants

DOLLAR VALUE OF 2014 LTI AWARDS (continued)

Salary Ranges (\$000)	Actual Awards by Salary Level						# of Responses
	10th	25th	Median	75th	90th	Average	
INDUSTRY SECTOR (continued)							
Retail/Wholesale Trade							
CEO	\$1,361.2	\$2,749.9	\$5,000.0	\$10,855.1	\$14,209.0	\$6,424.7	23
CFO	\$185.5	\$719.0	\$1,295.1	\$3,130.5	\$4,552.0	\$1,913.7	20
\$901 - \$1,000	---	---	---	---	---	---	3
\$801 - \$900	---	\$1,175.2	\$1,752.4	\$3,056.5	---	\$2,149.9	6
\$701 - \$800	---	\$782.8	\$1,292.6	\$2,250.8	---	\$1,435.6	8
\$601 - \$700	\$414.5	\$685.2	\$1,237.4	\$2,019.8	\$4,162.8	\$1,643.6	18
\$501 - \$600	\$360.4	\$538.2	\$925.8	\$1,085.3	\$1,677.5	\$946.1	20
\$401 - \$500	\$224.5	\$320.6	\$607.6	\$1,008.2	\$2,259.3	\$802.1	24
\$351 - \$400	\$162.6	\$244.5	\$389.8	\$653.2	\$1,594.9	\$528.3	26
\$301 - \$350	\$80.5	\$140.0	\$276.0	\$487.3	\$720.4	\$337.0	28
\$251 - \$300	\$65.2	\$93.0	\$193.9	\$343.4	\$507.7	\$234.9	30
\$201 - \$250	\$47.0	\$77.6	\$128.2	\$249.2	\$437.6	\$172.5	28
\$176 - \$200	\$26.9	\$44.7	\$70.0	\$185.6	\$324.5	\$119.1	25
\$151 - \$175	\$19.7	\$25.2	\$48.7	\$106.0	\$218.2	\$79.2	22
\$126 - \$150	\$14.1	\$22.9	\$45.0	\$93.2	\$179.4	\$67.1	19
\$101 - \$125	\$5.9	\$12.2	\$22.5	\$63.2	\$125.7	\$44.5	18
\$80 - \$100	---	\$6.1	\$12.6	\$26.2	---	\$17.8	9
Services							
CEO	\$1,314.6	\$2,475.1	\$4,634.0	\$7,073.2	\$12,478.9	\$5,646.0	86
CFO	\$354.6	\$601.0	\$1,112.4	\$1,868.5	\$3,909.9	\$1,728.8	84
\$901 - \$1,000	\$784.7	\$1,720.6	\$2,410.1	\$5,034.4	\$5,266.0	\$2,867.0	10
\$801 - \$900	\$318.2	\$500.0	\$1,659.1	\$3,837.5	\$8,266.4	\$2,595.9	15
\$701 - \$800	\$302.3	\$777.8	\$2,189.4	\$2,668.6	\$4,860.5	\$2,175.4	21
\$601 - \$700	\$403.1	\$759.8	\$1,129.3	\$2,001.3	\$3,452.0	\$1,587.3	40
\$501 - \$600	\$390.6	\$500.0	\$895.0	\$1,286.0	\$2,504.4	\$1,085.8	59
\$401 - \$500	\$280.3	\$375.5	\$534.8	\$773.2	\$1,289.2	\$665.7	76
\$351 - \$400	\$150.2	\$212.8	\$357.1	\$535.8	\$873.0	\$410.9	88
\$301 - \$350	\$105.1	\$158.3	\$250.0	\$353.0	\$497.6	\$286.7	90
\$251 - \$300	\$70.3	\$100.7	\$161.4	\$250.0	\$322.1	\$184.6	91
\$201 - \$250	\$36.3	\$59.7	\$91.0	\$138.4	\$200.0	\$105.7	89
\$176 - \$200	\$25.0	\$37.3	\$52.0	\$83.3	\$120.0	\$65.6	89
\$151 - \$175	\$16.4	\$26.1	\$40.0	\$56.8	\$80.9	\$45.7	82
\$126 - \$150	\$12.0	\$19.5	\$27.5	\$41.4	\$56.8	\$31.7	77
\$101 - \$125	\$8.2	\$12.5	\$19.4	\$34.9	\$49.5	\$24.3	60
\$80 - \$100	\$3.5	\$8.2	\$12.1	\$21.8	\$28.5	\$14.8	41

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LTI Grants

DOLLAR VALUE OF 2014 LTI AWARDS (continued)

Salary Ranges (\$000)	Actual Awards by Salary Level						# of Responses
	10th	25th	Median	75th	90th	Average	
INDUSTRY SECTOR (continued)							
Health Care							
CEO	\$691.0	\$1,425.0	\$4,000.0	\$7,354.8	\$11,052.9	\$4,667.9	11
CFO	\$168.8	\$552.9	\$958.2	\$1,712.8	\$6,160.1	\$1,495.4	11
\$901 - \$1,000	---	---	---	---	---	---	2
\$801 - \$900	---	---	---	---	---	---	4
\$701 - \$800	---	\$390.7	\$1,130.6	\$2,584.1	---	\$1,608.3	6
\$601 - \$700	---	\$223.9	\$475.0	\$882.5	---	\$643.7	6
\$501 - \$600	---	\$173.9	\$654.1	\$1,252.9	---	\$741.2	8
\$401 - \$500	\$151.7	\$197.0	\$384.6	\$687.7	\$942.1	\$460.5	12
\$351 - \$400	\$109.8	\$150.0	\$248.1	\$529.0	\$843.3	\$335.4	11
\$301 - \$350	\$76.3	\$105.0	\$248.1	\$365.6	\$564.9	\$257.3	11
\$251 - \$300	\$50.7	\$65.6	\$159.0	\$284.4	\$333.5	\$175.1	10
\$201 - \$250	\$29.7	\$57.9	\$81.3	\$220.4	\$327.0	\$131.9	11
\$176 - \$200	---	\$42.3	\$63.0	\$94.3	---	\$65.7	9
\$151 - \$175	\$9.3	\$27.7	\$41.0	\$57.7	\$60.5	\$39.6	10
\$126 - \$150	---	\$18.3	\$36.0	\$50.1	---	\$33.7	7
\$101 - \$125	---	\$19.9	\$25.0	\$30.1	---	\$25.0	5
\$80 - \$100	---	---	---	---	---	---	4
REVENUE SIZE							
Under \$500 Million							
CEO	\$398.5	\$577.5	\$879.9	\$1,078.7	\$3,743.4	\$1,166.0	16
CFO	\$112.9	\$156.8	\$178.5	\$362.3	\$541.4	\$259.8	16
\$901 - \$1,000	---	---	---	---	---	---	0
\$801 - \$900	---	---	---	---	---	---	0
\$701 - \$800	---	---	---	---	---	---	0
\$601 - \$700	---	---	---	---	---	---	1
\$501 - \$600	---	---	---	---	---	---	1
\$401 - \$500	---	\$221.3	\$262.2	\$340.3	---	\$281.7	6
\$351 - \$400	---	\$112.5	\$166.8	\$178.6	---	\$160.6	7
\$301 - \$350	\$82.7	\$115.3	\$154.8	\$194.6	\$289.9	\$163.8	12
\$251 - \$300	\$44.9	\$83.0	\$105.4	\$221.7	\$312.9	\$144.9	18
\$201 - \$250	\$44.5	\$49.5	\$66.5	\$93.5	\$187.4	\$83.2	16
\$176 - \$200	\$12.7	\$20.5	\$31.9	\$56.7	\$199.1	\$54.2	13
\$151 - \$175	\$10.0	\$17.2	\$29.0	\$32.8	\$95.7	\$32.8	10
\$126 - \$150	\$5.9	\$11.7	\$14.1	\$20.6	\$63.1	\$19.7	10
\$101 - \$125	---	\$11.5	\$12.0	\$25.0	---	\$20.5	7
\$80 - \$100	---	\$6.6	\$10.0	\$21.0	---	\$14.2	6

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LTI Grants

DOLLAR VALUE OF 2014 LTI AWARDS (continued)

Salary Ranges (\$000)	Actual Awards by Salary Level						# of Responses
	10th	25th	Median	75th	90th	Average	
REVENUE SIZE (continued)							
\$500 Million - \$1 Billion							
CEO	\$512.5	\$1,135.3	\$1,759.4	\$2,376.3	\$2,484.0	\$1,708.8	27
CFO	\$158.5	\$281.1	\$482.7	\$793.5	\$1,158.0	\$573.3	26
\$901 - \$1,000	---	---	---	---	---	---	0
\$801 - \$900	---	---	---	---	---	---	1
\$701 - \$800	---	---	---	---	---	---	0
\$601 - \$700	---	---	---	---	---	---	2
\$501 - \$600	---	---	---	---	---	---	4
\$401 - \$500	\$208.1	\$326.3	\$509.0	\$701.2	\$939.3	\$520.9	16
\$351 - \$400	\$150.1	\$237.4	\$409.4	\$563.5	\$689.6	\$409.9	24
\$301 - \$350	\$96.8	\$159.7	\$250.0	\$323.5	\$425.6	\$255.9	25
\$251 - \$300	\$73.6	\$131.7	\$173.0	\$214.0	\$300.5	\$181.0	31
\$201 - \$250	\$38.5	\$68.4	\$105.3	\$132.5	\$165.0	\$106.6	30
\$176 - \$200	\$26.8	\$37.4	\$63.0	\$100.2	\$124.4	\$67.9	29
\$151 - \$175	\$19.4	\$25.7	\$37.8	\$52.3	\$76.5	\$42.2	28
\$126 - \$150	\$11.0	\$17.1	\$26.6	\$32.4	\$63.8	\$30.9	26
\$101 - \$125	\$6.9	\$11.9	\$15.1	\$30.9	\$44.3	\$22.0	24
\$80 - \$100	\$4.9	\$7.4	\$10.5	\$13.8	\$28.1	\$15.0	22
\$1 Billion - \$3 Billion							
CEO	\$1,005.0	\$1,540.7	\$2,783.7	\$3,896.5	\$5,182.4	\$3,275.6	106
CFO	\$262.1	\$446.6	\$698.9	\$956.5	\$1,338.1	\$883.2	107
\$901 - \$1,000	---	---	---	---	---	---	3
\$801 - \$900	---	---	---	---	---	---	4
\$701 - \$800	---	---	---	---	---	---	3
\$601 - \$700	\$250.4	\$565.5	\$1,006.0	\$1,208.1	\$1,499.0	\$910.7	14
\$501 - \$600	\$380.1	\$504.4	\$771.4	\$992.5	\$1,171.3	\$770.2	36
\$401 - \$500	\$276.9	\$425.0	\$549.7	\$757.1	\$1,140.2	\$690.5	75
\$351 - \$400	\$164.4	\$248.0	\$375.3	\$528.1	\$789.1	\$447.1	96
\$301 - \$350	\$110.7	\$179.7	\$271.3	\$379.3	\$514.3	\$325.7	114
\$251 - \$300	\$72.7	\$113.3	\$169.0	\$237.9	\$312.8	\$187.9	116
\$201 - \$250	\$48.7	\$66.1	\$94.1	\$132.3	\$188.0	\$108.9	118
\$176 - \$200	\$27.2	\$40.5	\$50.0	\$78.7	\$116.1	\$67.7	110
\$151 - \$175	\$17.8	\$25.5	\$38.1	\$55.1	\$70.4	\$44.0	98
\$126 - \$150	\$12.7	\$18.7	\$25.7	\$36.9	\$54.4	\$30.7	88
\$101 - \$125	\$7.6	\$11.4	\$18.4	\$25.0	\$41.1	\$21.7	67
\$80 - \$100	\$3.2	\$6.2	\$10.0	\$16.9	\$32.0	\$14.2	39

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LTI Grants

DOLLAR VALUE OF 2014 LTI AWARDS (continued)

Salary Ranges (\$000)	Actual Awards by Salary Level						# of Responses
	10th	25th	Median	75th	90th	Average	
REVENUE SIZE (continued)							
\$3 Billion - \$6 Billion							
CEO	\$1,311.0	\$2,491.2	\$3,997.0	\$5,498.6	\$8,559.6	\$4,454.0	99
CFO	\$388.6	\$623.3	\$1,029.5	\$1,350.0	\$2,081.1	\$1,145.6	95
\$901 - \$1,000	---	---	---	---	---	---	1
\$801 - \$900	---	\$475.4	\$1,571.1	\$1,744.7	---	\$1,294.7	6
\$701 - \$800	---	\$550.0	\$732.0	\$1,453.5	---	\$968.4	9
\$601 - \$700	\$483.4	\$832.0	\$1,404.4	\$2,441.4	\$3,964.6	\$1,680.8	32
\$501 - \$600	\$412.0	\$538.2	\$959.1	\$1,280.1	\$1,568.1	\$1,022.9	61
\$401 - \$500	\$297.9	\$436.1	\$605.3	\$882.3	\$1,513.8	\$772.2	84
\$351 - \$400	\$199.4	\$281.1	\$391.7	\$545.8	\$915.9	\$472.3	104
\$301 - \$350	\$126.5	\$179.5	\$275.1	\$372.7	\$534.8	\$318.6	102
\$251 - \$300	\$83.7	\$119.7	\$177.7	\$250.7	\$434.8	\$221.4	106
\$201 - \$250	\$52.8	\$70.8	\$99.6	\$151.8	\$232.4	\$149.8	106
\$176 - \$200	\$27.7	\$44.7	\$60.9	\$91.2	\$171.5	\$97.6	104
\$151 - \$175	\$23.3	\$30.8	\$43.0	\$63.1	\$102.3	\$76.3	95
\$126 - \$150	\$10.5	\$19.7	\$33.1	\$50.4	\$77.7	\$56.1	78
\$101 - \$125	\$8.9	\$14.5	\$25.0	\$40.2	\$51.4	\$37.7	64
\$80 - \$100	\$5.7	\$10.0	\$15.5	\$22.0	\$28.3	\$16.9	44
\$6 Billion - \$10 Billion							
CEO	\$2,898.8	\$4,000.0	\$5,000.0	\$7,006.0	\$9,327.9	\$5,585.9	47
CFO	\$710.0	\$915.6	\$1,133.5	\$1,590.0	\$2,760.4	\$1,604.0	47
\$901 - \$1,000	---	---	---	---	---	---	3
\$801 - \$900	---	---	---	---	---	---	4
\$701 - \$800	\$493.7	\$708.5	\$1,613.3	\$2,097.6	\$4,172.2	\$1,759.5	13
\$601 - \$700	\$532.5	\$992.8	\$1,416.0	\$2,015.2	\$2,205.3	\$1,432.9	21
\$501 - \$600	\$422.8	\$761.9	\$1,002.3	\$1,351.4	\$1,785.8	\$1,174.8	38
\$401 - \$500	\$301.8	\$460.6	\$694.4	\$1,000.0	\$1,285.5	\$826.9	50
\$351 - \$400	\$147.5	\$313.4	\$422.2	\$633.6	\$876.8	\$493.5	46
\$301 - \$350	\$123.0	\$170.8	\$271.9	\$349.5	\$555.7	\$352.1	51
\$251 - \$300	\$76.2	\$119.9	\$165.6	\$249.7	\$468.8	\$243.3	51
\$201 - \$250	\$49.1	\$77.5	\$107.9	\$155.0	\$240.4	\$199.8	50
\$176 - \$200	\$26.2	\$45.1	\$60.0	\$80.0	\$127.2	\$80.9	47
\$151 - \$175	\$24.8	\$31.2	\$41.2	\$52.9	\$80.3	\$64.1	45
\$126 - \$150	\$16.3	\$23.0	\$26.5	\$39.4	\$69.5	\$62.3	40
\$101 - \$125	\$8.5	\$14.0	\$20.2	\$27.2	\$51.5	\$60.7	34
\$80 - \$100	\$4.8	\$9.3	\$13.8	\$19.4	\$42.5	\$45.2	27

Table continues on next page.

LTI Grants

DOLLAR VALUE OF 2014 LTI AWARDS (continued)

Salary Ranges (\$000)	Actual Awards by Salary Level						# of Responses
	10th	25th	Median	75th	90th	Average	
REVENUE SIZE (continued)							
\$10 Billion - \$20 Billion							
CEO	\$1,889.3	\$4,565.5	\$6,349.9	\$8,669.0	\$10,985.8	\$6,644.5	74
CFO	\$582.4	\$893.0	\$1,358.8	\$1,831.1	\$2,966.2	\$1,544.5	68
\$901 - \$1,000	---	---	---	---	---	---	4
\$801 - \$900	\$327.5	\$1,895.8	\$2,802.2	\$3,600.7	\$4,980.4	\$2,683.6	16
\$701 - \$800	\$767.5	\$1,599.5	\$2,225.8	\$2,799.7	\$3,477.9	\$2,329.1	23
\$601 - \$700	\$519.5	\$822.3	\$1,457.5	\$1,710.5	\$2,376.9	\$1,376.8	41
\$501 - \$600	\$414.3	\$602.4	\$1,035.8	\$1,364.2	\$1,683.0	\$1,074.1	66
\$401 - \$500	\$288.1	\$390.6	\$605.6	\$821.7	\$1,115.1	\$634.6	78
\$351 - \$400	\$162.2	\$258.7	\$364.8	\$458.8	\$648.8	\$422.6	80
\$301 - \$350	\$109.6	\$176.6	\$250.1	\$322.3	\$453.5	\$293.3	81
\$251 - \$300	\$60.7	\$120.0	\$170.1	\$225.5	\$290.4	\$245.0	83
\$201 - \$250	\$48.6	\$67.6	\$107.9	\$149.6	\$214.3	\$154.0	82
\$176 - \$200	\$28.5	\$38.4	\$54.3	\$78.0	\$132.3	\$65.5	73
\$151 - \$175	\$15.1	\$25.4	\$35.2	\$49.9	\$62.3	\$39.9	65
\$126 - \$150	\$11.3	\$17.0	\$23.8	\$37.8	\$51.2	\$28.7	55
\$101 - \$125	\$7.1	\$11.1	\$14.9	\$25.1	\$38.9	\$19.4	44
\$80 - \$100	\$4.9	\$8.5	\$10.4	\$21.1	\$28.4	\$15.2	28
\$20 Billion or More							
CEO	\$1,777.6	\$6,354.2	\$8,399.8	\$11,784.5	\$13,737.2	\$8,705.8	66
CFO	\$726.0	\$1,700.0	\$2,509.7	\$3,568.1	\$4,869.8	\$2,908.0	63
\$901 - \$1,000	\$745.5	\$2,322.7	\$3,300.0	\$4,319.8	\$5,276.2	\$3,397.0	19
\$801 - \$900	\$522.1	\$1,594.3	\$3,145.2	\$3,879.9	\$5,783.9	\$3,198.2	22
\$701 - \$800	\$436.0	\$1,480.7	\$2,437.6	\$3,179.6	\$4,741.7	\$2,472.7	40
\$601 - \$700	\$544.7	\$1,050.0	\$1,682.5	\$2,277.3	\$2,953.9	\$1,870.9	51
\$501 - \$600	\$345.2	\$770.8	\$1,106.8	\$1,625.5	\$2,062.0	\$1,223.4	61
\$401 - \$500	\$259.5	\$431.6	\$650.0	\$1,005.4	\$1,380.0	\$785.7	73
\$351 - \$400	\$180.9	\$278.3	\$427.4	\$611.8	\$869.9	\$472.0	76
\$301 - \$350	\$153.1	\$213.2	\$306.1	\$424.5	\$532.5	\$325.0	76
\$251 - \$300	\$81.4	\$134.3	\$198.2	\$280.7	\$391.5	\$221.3	81
\$201 - \$250	\$45.8	\$69.4	\$108.9	\$181.0	\$237.4	\$133.7	81
\$176 - \$200	\$27.7	\$45.9	\$67.8	\$117.0	\$158.5	\$86.4	76
\$151 - \$175	\$13.3	\$28.1	\$45.2	\$67.7	\$114.9	\$56.3	75
\$126 - \$150	\$14.9	\$20.0	\$27.6	\$45.0	\$79.8	\$41.5	58
\$101 - \$125	\$8.0	\$14.0	\$18.7	\$40.3	\$74.4	\$31.7	39
\$80 - \$100	\$3.6	\$7.4	\$11.9	\$19.3	\$32.2	\$18.1	30

LTi Grants

The following LTI grant values represent the LTI dollar value award opportunity expressed as a percent of salary. Specifically, the values represent the annualized present value of LTI award guidelines (the typical annual award for an employee at this salary level) at grant date. In the case of equity awards, the values reflect each organization's ASC 718 or IFRS(2) values. Equity awards include stock options, restricted stock/stock units, performance shares and stock appreciation rights (SARs). Long-term cash performance plans are valued at target.

Values for long-term incentive data typically have the greatest dispersion of all compensation elements. The following summary displays a broad range of summary statistics, including 10th and 90th percentiles and averages. However, for purposes of analyzing the value of long-term incentives it is recommended that the median (50th percentile) represents the optimal "market rate." The average reflects valid but extreme values in data that are widely dispersed. The 10th and 90th percentiles provide a check on whether every value in the sample falls within a reasonable range.

2014 LTI AWARDS EXPRESSED AS A PERCENT OF SALARY

Salary Ranges (\$000)	Actual Awards by Salary Level						# of Responses
	10th	25th	Median	75th	90th	Average	
TOTAL SAMPLE							
CEO	132.6%	243.5%	400.0%	594.2%	800.0%	447.3%	435
CFO	67.8%	120.5%	187.5%	280.4%	397.2%	224.8%	422
\$901 - \$1,000	80.8%	185.3%	326.7%	440.4%	542.7%	318.7%	30
\$801 - \$900	51.2%	96.0%	230.5%	403.1%	558.4%	288.2%	53
\$701 - \$800	59.2%	110.5%	279.9%	364.5%	471.3%	281.3%	88
\$601 - \$700	76.9%	132.7%	220.2%	304.0%	406.0%	237.6%	162
\$501 - \$600	72.5%	118.2%	179.6%	243.8%	309.8%	193.9%	267
\$401 - \$500	61.4%	93.5%	133.8%	190.5%	273.9%	159.9%	382
\$351 - \$400	44.8%	69.0%	103.8%	141.7%	213.9%	120.3%	433
\$301 - \$350	37.5%	54.1%	82.8%	108.5%	154.8%	96.4%	461
\$251 - \$300	28.6%	42.8%	63.5%	90.6%	126.5%	77.9%	486
\$201 - \$250	21.9%	30.3%	44.7%	65.5%	95.1%	61.4%	483
\$176 - \$200	14.7%	22.0%	30.1%	46.1%	73.2%	41.9%	452
\$151 - \$175	11.5%	16.4%	23.6%	34.3%	53.4%	33.2%	416
\$126 - \$150	8.9%	14.1%	19.5%	29.3%	46.2%	29.9%	355
\$101 - \$125	7.1%	10.6%	16.4%	26.5%	44.4%	27.8%	279
\$80 - \$100	5.1%	9.1%	13.3%	22.2%	32.8%	22.1%	196

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LTI Grants

2014 LTI AWARDS EXPRESSED AS A PERCENT OF SALARY (continued)

Salary Ranges (\$000)	Actual Awards by Salary Level						# of Responses
	10th	25th	Median	75th	90th	Average	
INDUSTRY SECTOR							
Energy Services							
CEO	119.5%	175.5%	299.4%	490.2%	607.1%	351.6%	58
CFO	53.2%	112.2%	165.5%	242.7%	311.1%	181.1%	57
\$901 - \$1,000	---	---	---	---	---	---	0
\$801 - \$900	---	---	---	---	---	---	3
\$701 - \$800	---	94.5%	255.5%	325.8%	---	230.5%	6
\$601 - \$700	177.0%	203.6%	230.8%	343.3%	375.6%	265.5%	11
\$501 - \$600	99.4%	136.7%	193.6%	219.2%	379.1%	220.2%	26
\$401 - \$500	75.1%	112.3%	163.7%	220.2%	319.3%	169.5%	41
\$351 - \$400	63.5%	87.4%	114.1%	165.4%	252.1%	136.1%	48
\$301 - \$350	47.0%	63.6%	88.4%	134.8%	210.9%	113.4%	61
\$251 - \$300	35.4%	52.3%	67.7%	100.6%	158.1%	109.2%	68
\$201 - \$250	24.8%	31.3%	53.1%	69.9%	119.9%	94.3%	66
\$176 - \$200	18.8%	25.3%	36.0%	56.2%	85.8%	48.8%	58
\$151 - \$175	12.3%	16.5%	25.7%	40.7%	64.0%	39.4%	53
\$126 - \$150	10.3%	13.4%	20.6%	32.5%	56.2%	43.0%	46
\$101 - \$125	10.3%	10.8%	17.6%	27.2%	44.5%	57.0%	33
\$80 - \$100	8.9%	10.8%	12.1%	24.3%	129.6%	65.2%	18
Financial Services							
CEO	110.0%	171.2%	325.0%	628.6%	850.0%	413.8%	89
CFO	54.3%	96.7%	145.0%	260.0%	350.5%	181.5%	85
\$901 - \$1,000	---	---	---	---	---	---	4
\$801 - \$900	---	129.4%	230.5%	465.4%	---	284.0%	5
\$701 - \$800	129.4%	258.3%	329.2%	436.7%	694.1%	360.7%	15
\$601 - \$700	83.8%	130.3%	208.8%	271.3%	331.6%	206.5%	34
\$501 - \$600	63.6%	92.7%	150.8%	237.2%	290.9%	164.8%	59
\$401 - \$500	45.2%	69.6%	104.8%	155.9%	225.1%	121.6%	84
\$351 - \$400	38.6%	62.4%	81.2%	116.4%	139.2%	89.3%	87
\$301 - \$350	29.6%	44.8%	65.4%	84.6%	101.4%	67.5%	91
\$251 - \$300	20.9%	33.9%	49.1%	63.6%	83.8%	50.9%	95
\$201 - \$250	19.3%	25.0%	34.5%	44.5%	58.3%	38.1%	93
\$176 - \$200	13.3%	20.7%	25.4%	36.2%	51.8%	28.8%	85
\$151 - \$175	8.5%	15.9%	20.5%	26.7%	36.8%	21.6%	78
\$126 - \$150	7.9%	14.1%	18.9%	22.2%	36.5%	19.8%	67
\$101 - \$125	5.8%	10.0%	13.4%	22.5%	34.5%	17.4%	50
\$80 - \$100	4.5%	8.0%	12.1%	25.9%	35.2%	16.7%	36

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LTI Grants

2014 LTI AWARDS EXPRESSED AS A PERCENT OF SALARY (continued)

Salary Ranges (\$000)	Actual Awards by Salary Level						# of Responses
	10th	25th	Median	75th	90th	Average	
INDUSTRY SECTOR (continued)							
High Tech							
CEO	277.9%	381.5%	541.0%	712.3%	956.8%	561.5%	69
CFO	110.1%	179.8%	250.0%	386.6%	625.0%	331.3%	69
\$901 - \$1,000	---	---	---	---	---	---	4
\$801 - \$900	---	341.3%	394.3%	556.2%	---	528.4%	9
\$701 - \$800	71.7%	196.1%	372.6%	565.4%	873.2%	406.1%	15
\$601 - \$700	208.8%	268.5%	318.1%	424.4%	776.8%	381.0%	24
\$501 - \$600	113.2%	176.3%	240.9%	291.5%	470.7%	266.6%	42
\$401 - \$500	100.4%	129.4%	167.2%	267.8%	346.0%	217.8%	60
\$351 - \$400	74.9%	96.2%	120.0%	186.8%	249.2%	151.1%	70
\$301 - \$350	56.7%	78.6%	99.6%	147.7%	210.7%	127.6%	76
\$251 - \$300	39.7%	56.1%	74.0%	103.9%	149.1%	92.3%	79
\$201 - \$250	29.8%	40.3%	55.3%	73.8%	103.5%	69.0%	82
\$176 - \$200	14.4%	24.8%	38.0%	56.1%	82.8%	45.2%	77
\$151 - \$175	13.7%	18.5%	25.9%	38.8%	60.6%	31.5%	72
\$126 - \$150	10.4%	14.5%	22.0%	31.7%	47.7%	25.9%	58
\$101 - \$125	7.3%	10.5%	17.8%	26.4%	42.1%	21.5%	50
\$80 - \$100	4.0%	8.4%	13.0%	21.9%	26.1%	14.8%	41
Manufacturing							
CEO	153.0%	293.2%	419.3%	598.3%	724.1%	467.3%	168
CFO	79.3%	147.4%	195.5%	282.3%	397.0%	243.2%	165
\$901 - \$1,000	140.7%	317.9%	375.6%	447.4%	479.2%	364.6%	11
\$801 - \$900	34.6%	205.2%	348.8%	417.8%	467.0%	306.9%	20
\$701 - \$800	38.9%	108.5%	311.5%	371.9%	521.3%	282.9%	32
\$601 - \$700	116.3%	152.8%	248.9%	314.6%	407.8%	257.3%	53
\$501 - \$600	90.5%	146.2%	197.2%	259.8%	352.5%	212.2%	95
\$401 - \$500	86.5%	111.1%	158.1%	198.4%	302.5%	187.4%	145
\$351 - \$400	61.3%	89.9%	114.3%	161.0%	217.2%	135.9%	173
\$301 - \$350	46.7%	68.0%	91.6%	120.3%	157.3%	109.2%	180
\$251 - \$300	34.9%	51.8%	69.4%	94.8%	145.6%	84.9%	192
\$201 - \$250	25.0%	35.4%	50.1%	69.0%	92.9%	65.9%	196
\$176 - \$200	15.3%	23.6%	32.6%	49.2%	84.9%	46.4%	186
\$151 - \$175	11.6%	17.3%	24.8%	36.1%	59.5%	37.8%	171
\$126 - \$150	8.4%	13.9%	18.8%	29.3%	49.2%	31.9%	139
\$101 - \$125	6.7%	10.2%	15.7%	25.7%	43.4%	25.6%	113
\$80 - \$100	6.1%	8.3%	13.3%	20.6%	28.0%	18.4%	88

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LTI Grants

2014 LTI AWARDS EXPRESSED AS A PERCENT OF SALARY (continued)

Salary Ranges (\$000)	Actual Awards by Salary Level						# of Responses
	10th	25th	Median	75th	90th	Average	
INDUSTRY SECTOR (continued)							
Media/Entertainment							
CEO	177.1%	276.0%	441.2%	676.7%	796.4%	463.4%	15
CFO	89.7%	107.7%	194.7%	292.0%	352.9%	198.0%	15
\$901 - \$1,000	---	---	---	---	---	---	4
\$801 - \$900	---	44.7%	105.3%	199.9%	---	118.9%	5
\$701 - \$800	---	57.5%	129.1%	291.9%	---	155.2%	7
\$601 - \$700	---	90.0%	121.5%	213.8%	---	159.4%	9
\$501 - \$600	65.1%	71.8%	94.1%	185.8%	248.4%	134.4%	11
\$401 - \$500	24.7%	60.1%	87.6%	113.4%	134.7%	84.1%	10
\$351 - \$400	31.8%	50.3%	95.3%	103.6%	140.1%	81.1%	13
\$301 - \$350	25.2%	45.8%	82.2%	103.8%	136.9%	77.9%	14
\$251 - \$300	27.8%	35.1%	52.7%	112.2%	128.5%	70.8%	13
\$201 - \$250	17.8%	24.9%	54.7%	74.3%	88.8%	49.9%	13
\$176 - \$200	6.7%	12.5%	26.6%	39.4%	71.1%	28.9%	14
\$151 - \$175	3.9%	7.9%	22.6%	29.4%	67.7%	23.4%	12
\$126 - \$150	6.0%	9.8%	14.8%	29.0%	35.3%	17.7%	12
\$101 - \$125	4.6%	10.8%	12.0%	21.5%	43.7%	17.1%	10
\$80 - \$100	---	6.4%	10.1%	15.9%	---	10.9%	5
Pharmaceutical/Biotechnology							
CEO	94.2%	320.0%	567.4%	634.5%	2,120.7%	656.7%	13
CFO	61.7%	178.1%	218.2%	369.6%	1,652.8%	395.4%	12
\$901 - \$1,000	---	---	---	---	---	---	3
\$801 - \$900	---	---	---	---	---	---	4
\$701 - \$800	---	56.3%	285.9%	386.3%	---	243.7%	6
\$601 - \$700	---	98.5%	138.6%	230.4%	---	150.3%	6
\$501 - \$600	29.4%	107.5%	151.6%	275.2%	304.2%	173.0%	10
\$401 - \$500	53.7%	85.3%	127.6%	195.1%	701.2%	210.3%	15
\$351 - \$400	37.2%	74.0%	101.3%	140.6%	389.8%	138.9%	15
\$301 - \$350	34.2%	49.9%	79.4%	96.7%	360.4%	125.1%	16
\$251 - \$300	31.1%	47.8%	58.5%	85.3%	185.2%	77.2%	15
\$201 - \$250	19.9%	26.3%	44.2%	53.6%	140.4%	55.1%	16
\$176 - \$200	11.2%	18.9%	27.1%	41.6%	152.3%	43.6%	14
\$151 - \$175	9.9%	16.7%	24.2%	29.3%	98.9%	31.0%	12
\$126 - \$150	11.0%	13.5%	15.4%	25.2%	86.3%	24.9%	11
\$101 - \$125	5.7%	6.5%	10.2%	19.6%	84.5%	19.6%	10
\$80 - \$100	---	6.5%	10.4%	22.7%	---	17.2%	9

Table continues on next page.

LTi Grants

2014 LTI AWARDS EXPRESSED AS A PERCENT OF SALARY (continued)

Salary Ranges (\$000)	Actual Awards by Salary Level						# of Responses
	10th	25th	Median	75th	90th	Average	
INDUSTRY SECTOR (continued)							
Retail/Wholesale Trade							
CEO	154.4%	266.7%	454.5%	865.3%	1,495.7%	594.4%	23
CFO	48.4%	110.4%	197.9%	464.4%	651.8%	278.9%	20
\$901 - \$1,000	---	---	---	---	---	---	3
\$801 - \$900	---	138.3%	206.2%	359.6%	---	252.9%	6
\$701 - \$800	---	104.4%	172.4%	300.1%	---	191.4%	8
\$601 - \$700	63.7%	105.4%	190.4%	310.7%	640.4%	252.9%	18
\$501 - \$600	65.5%	97.9%	168.3%	197.3%	305.0%	172.0%	20
\$401 - \$500	49.9%	71.2%	135.1%	224.1%	502.1%	178.3%	24
\$351 - \$400	43.4%	65.3%	104.0%	174.2%	425.3%	140.9%	26
\$301 - \$350	24.8%	43.1%	85.0%	150.0%	221.6%	103.7%	28
\$251 - \$300	23.7%	33.8%	70.5%	124.9%	184.6%	85.4%	30
\$201 - \$250	20.9%	34.5%	57.0%	110.8%	194.5%	76.7%	28
\$176 - \$200	14.4%	23.9%	37.4%	99.3%	173.5%	63.7%	25
\$151 - \$175	11.9%	15.3%	29.6%	64.3%	132.3%	48.0%	22
\$126 - \$150	10.3%	16.7%	32.8%	68.0%	130.9%	49.0%	19
\$101 - \$125	5.2%	10.9%	20.1%	56.5%	112.2%	39.7%	18
\$80 - \$100	---	6.8%	13.9%	29.2%	---	19.7%	9
Services							
CEO	181.3%	297.0%	435.7%	642.0%	807.9%	473.6%	86
CFO	81.1%	129.2%	195.4%	289.4%	493.5%	248.7%	84
\$901 - \$1,000	82.6%	181.1%	253.7%	529.9%	554.3%	301.8%	10
\$801 - \$900	37.4%	58.8%	195.2%	451.5%	972.5%	305.4%	15
\$701 - \$800	40.3%	103.7%	291.9%	355.8%	648.0%	290.1%	21
\$601 - \$700	62.1%	116.9%	173.8%	307.9%	531.1%	244.2%	40
\$501 - \$600	71.0%	90.9%	162.7%	233.8%	455.3%	197.4%	59
\$401 - \$500	62.3%	83.5%	118.9%	171.8%	286.5%	147.9%	76
\$351 - \$400	40.1%	56.7%	95.2%	142.9%	232.8%	109.6%	88
\$301 - \$350	32.3%	48.8%	76.9%	108.7%	153.1%	88.2%	90
\$251 - \$300	25.6%	36.6%	58.7%	90.9%	117.1%	67.1%	91
\$201 - \$250	16.1%	26.6%	40.4%	61.5%	88.9%	47.0%	89
\$176 - \$200	13.4%	20.0%	27.8%	44.6%	64.2%	35.1%	89
\$151 - \$175	9.9%	15.9%	24.2%	34.5%	49.0%	27.7%	82
\$126 - \$150	8.8%	14.2%	20.1%	30.3%	41.5%	23.1%	77
\$101 - \$125	7.3%	11.1%	17.3%	31.2%	44.2%	21.7%	60
\$80 - \$100	3.9%	9.1%	13.5%	24.2%	31.6%	16.5%	41

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LTI Grants

2014 LTI AWARDS EXPRESSED AS A PERCENT OF SALARY (continued)

Salary Ranges (\$000)	Actual Awards by Salary Level						# of Responses
	10th	25th	Median	75th	90th	Average	
INDUSTRY SECTOR (continued)							
Health Care							
CEO	52.8%	115.0%	356.2%	638.7%	866.0%	405.9%	11
CFO	27.9%	60.0%	220.3%	285.5%	712.7%	227.1%	11
\$901 - \$1,000	---	---	---	---	---	---	2
\$801 - \$900	---	---	---	---	---	---	4
\$701 - \$800	---	52.1%	150.8%	344.5%	---	214.4%	6
\$601 - \$700	---	34.4%	73.1%	135.8%	---	99.0%	6
\$501 - \$600	---	31.6%	118.9%	227.8%	---	134.8%	8
\$401 - \$500	33.7%	43.8%	85.5%	152.8%	209.4%	102.3%	12
\$351 - \$400	29.3%	40.0%	66.2%	141.1%	224.9%	89.4%	11
\$301 - \$350	23.5%	32.3%	76.3%	112.5%	173.8%	79.1%	11
\$251 - \$300	18.4%	23.8%	57.8%	103.5%	121.3%	63.7%	10
\$201 - \$250	13.2%	25.7%	36.1%	97.9%	145.3%	58.6%	11
\$176 - \$200	---	22.6%	33.7%	50.4%	---	35.1%	9
\$151 - \$175	5.6%	16.8%	24.8%	35.0%	36.7%	24.0%	10
\$126 - \$150	---	13.4%	26.3%	36.5%	---	24.6%	7
\$101 - \$125	---	17.8%	22.3%	26.9%	---	22.3%	5
\$80 - \$100	---	---	---	---	---	---	4
REVENUE SIZE							
Under \$500 Million							
CEO	80.8%	86.7%	122.5%	166.2%	479.0%	165.8%	16
CFO	35.5%	40.9%	50.3%	104.7%	152.7%	73.3%	16
\$901 - \$1,000	---	---	---	---	---	---	0
\$801 - \$900	---	---	---	---	---	---	0
\$701 - \$800	---	---	---	---	---	---	0
\$601 - \$700	---	---	---	---	---	---	1
\$501 - \$600	---	---	---	---	---	---	1
\$401 - \$500	---	49.2%	58.3%	75.6%	---	62.6%	6
\$351 - \$400	---	30.0%	44.5%	47.6%	---	42.8%	7
\$301 - \$350	25.5%	35.5%	47.7%	59.9%	89.2%	50.4%	12
\$251 - \$300	16.3%	30.2%	38.4%	80.6%	113.8%	52.7%	18
\$201 - \$250	19.8%	22.0%	29.6%	41.6%	83.3%	37.0%	16
\$176 - \$200	6.8%	11.0%	17.0%	30.4%	106.5%	29.0%	13
\$151 - \$175	6.1%	10.4%	17.6%	19.9%	58.0%	19.9%	10
\$126 - \$150	4.3%	8.5%	10.4%	15.1%	46.1%	14.4%	10
\$101 - \$125	---	10.2%	10.7%	22.3%	---	18.3%	7
\$80 - \$100	---	7.4%	11.2%	23.4%	---	15.8%	6

Table continues on next page.

LTI Grants

2014 LTI AWARDS EXPRESSED AS A PERCENT OF SALARY (continued)

Salary Ranges (\$000)	Actual Awards by Salary Level						# of Responses
	10th	25th	Median	75th	90th	Average	
REVENUE SIZE (continued)							
\$500 Million - \$1 Billion							
CEO	95.3%	164.3%	200.0%	263.5%	325.6%	211.8%	27
CFO	51.0%	79.5%	119.9%	187.1%	217.5%	129.0%	26
\$901 - \$1,000	---	---	---	---	---	---	0
\$801 - \$900	---	---	---	---	---	---	1
\$701 - \$800	---	---	---	---	---	---	0
\$601 - \$700	---	---	---	---	---	---	2
\$501 - \$600	---	---	---	---	---	---	4
\$401 - \$500	46.3%	72.5%	113.1%	155.8%	208.7%	115.8%	16
\$351 - \$400	40.1%	63.3%	109.2%	150.3%	183.9%	109.3%	24
\$301 - \$350	29.8%	49.2%	76.9%	99.5%	131.0%	78.7%	25
\$251 - \$300	26.7%	47.9%	62.9%	77.8%	109.3%	65.8%	31
\$201 - \$250	17.1%	30.4%	46.8%	58.9%	73.3%	47.4%	30
\$176 - \$200	14.3%	20.0%	33.7%	53.6%	66.5%	36.3%	29
\$151 - \$175	11.8%	15.5%	22.9%	31.7%	46.3%	25.6%	28
\$126 - \$150	8.1%	12.5%	19.4%	23.7%	46.5%	22.5%	26
\$101 - \$125	6.2%	10.6%	13.5%	27.6%	39.6%	19.6%	24
\$80 - \$100	5.4%	8.3%	11.6%	15.3%	31.2%	16.6%	22
\$1 Billion - \$3 Billion							
CEO	136.1%	200.0%	299.5%	400.2%	492.4%	342.0%	106
CFO	63.4%	100.0%	150.0%	192.3%	264.8%	177.2%	107
\$901 - \$1,000	---	---	---	---	---	---	3
\$801 - \$900	---	---	---	---	---	---	4
\$701 - \$800	---	---	---	---	---	---	3
\$601 - \$700	38.5%	87.0%	154.8%	185.9%	230.7%	140.1%	14
\$501 - \$600	69.1%	91.7%	140.3%	180.5%	213.0%	140.0%	36
\$401 - \$500	61.5%	94.4%	122.1%	168.3%	253.4%	153.4%	75
\$351 - \$400	43.8%	66.2%	100.1%	140.8%	210.4%	119.2%	96
\$301 - \$350	34.0%	55.3%	83.5%	116.7%	158.3%	100.2%	114
\$251 - \$300	26.4%	41.2%	61.5%	86.5%	113.7%	68.3%	116
\$201 - \$250	21.7%	29.4%	41.8%	58.8%	83.6%	48.4%	118
\$176 - \$200	14.5%	21.7%	26.7%	42.1%	62.1%	36.2%	110
\$151 - \$175	10.8%	15.5%	23.1%	33.4%	42.7%	26.6%	98
\$126 - \$150	9.3%	13.7%	18.8%	27.0%	39.8%	22.4%	88
\$101 - \$125	6.9%	10.2%	16.4%	22.3%	36.7%	19.4%	67
\$80 - \$100	3.6%	6.9%	11.1%	18.7%	35.6%	15.7%	39

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LTI Grants

2014 LTI AWARDS EXPRESSED AS A PERCENT OF SALARY (continued)

Salary Ranges (\$000)	Actual Awards by Salary Level						# of Responses
	10th	25th	Median	75th	90th	Average	
REVENUE SIZE (continued)							
\$3 Billion - \$6 Billion							
CEO	136.4%	266.7%	400.0%	530.5%	718.9%	442.7%	99
CFO	72.6%	130.9%	193.0%	244.4%	395.0%	217.6%	95
\$901 - \$1,000	---	---	---	---	---	---	1
\$801 - \$900	---	55.9%	184.8%	205.2%	---	152.3%	6
\$701 - \$800	---	73.4%	97.6%	193.8%	---	129.1%	9
\$601 - \$700	74.4%	128.0%	216.1%	375.6%	609.9%	258.6%	32
\$501 - \$600	74.9%	97.9%	174.4%	232.7%	285.1%	186.0%	61
\$401 - \$500	66.2%	96.9%	134.5%	196.1%	336.4%	171.6%	84
\$351 - \$400	53.2%	75.0%	104.5%	145.6%	244.3%	125.9%	104
\$301 - \$350	39.0%	55.2%	84.7%	114.7%	164.6%	98.0%	102
\$251 - \$300	30.4%	43.5%	64.6%	91.2%	158.1%	80.5%	106
\$201 - \$250	23.5%	31.5%	44.3%	67.5%	103.3%	66.6%	106
\$176 - \$200	14.9%	24.0%	32.6%	48.8%	91.7%	52.2%	104
\$151 - \$175	14.1%	18.7%	26.1%	38.2%	62.0%	46.2%	95
\$126 - \$150	7.7%	14.4%	24.2%	36.8%	56.7%	40.9%	78
\$101 - \$125	7.9%	13.0%	22.3%	35.9%	45.9%	33.7%	64
\$80 - \$100	6.4%	11.1%	17.3%	24.4%	31.4%	18.8%	44
\$6 Billion - \$10 Billion							
CEO	285.7%	375.8%	478.1%	631.1%	831.0%	518.9%	47
CFO	122.2%	150.0%	192.0%	305.3%	399.3%	268.7%	47
\$901 - \$1,000	---	---	---	---	---	---	3
\$801 - \$900	---	---	---	---	---	---	4
\$701 - \$800	65.8%	94.5%	215.1%	279.7%	556.3%	234.6%	13
\$601 - \$700	82.0%	152.7%	217.9%	310.1%	339.3%	220.4%	21
\$501 - \$600	76.8%	138.5%	182.3%	245.7%	324.7%	213.6%	38
\$401 - \$500	67.1%	102.4%	154.3%	222.2%	285.7%	183.8%	50
\$351 - \$400	39.3%	83.6%	112.6%	169.0%	233.8%	131.6%	46
\$301 - \$350	37.8%	52.6%	83.7%	107.5%	171.0%	108.3%	51
\$251 - \$300	27.7%	43.6%	60.2%	90.8%	170.5%	88.5%	51
\$201 - \$250	21.9%	34.5%	47.9%	68.9%	106.8%	88.8%	50
\$176 - \$200	14.0%	24.1%	32.1%	42.8%	68.0%	43.3%	47
\$151 - \$175	15.0%	18.9%	25.0%	32.1%	48.7%	38.9%	45
\$126 - \$150	11.9%	16.8%	19.4%	28.8%	50.7%	45.4%	40
\$101 - \$125	7.6%	12.5%	18.1%	24.3%	46.0%	54.2%	34
\$80 - \$100	5.3%	10.3%	15.3%	21.5%	47.2%	50.2%	27

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LTI Grants

2014 LTI AWARDS EXPRESSED AS A PERCENT OF SALARY (continued)

Salary Ranges (\$000)	Actual Awards by Salary Level						# of Responses
	10th	25th	Median	75th	90th	Average	
REVENUE SIZE (continued)							
\$10 Billion - \$20 Billion							
CEO	211.2%	404.2%	527.8%	636.0%	906.1%	539.3%	74
CFO	102.9%	146.1%	239.9%	284.7%	359.7%	235.4%	68
\$901 - \$1,000	---	---	---	---	---	---	4
\$801 - \$900	38.5%	223.1%	329.7%	423.7%	585.9%	315.7%	16
\$701 - \$800	102.3%	213.3%	296.8%	373.3%	463.7%	310.5%	23
\$601 - \$700	79.9%	126.5%	224.2%	263.2%	365.7%	211.8%	41
\$501 - \$600	75.3%	109.5%	188.4%	248.1%	306.0%	195.3%	66
\$401 - \$500	64.0%	86.8%	134.6%	182.6%	247.8%	141.0%	78
\$351 - \$400	43.2%	69.0%	97.3%	122.3%	173.0%	112.7%	80
\$301 - \$350	33.7%	54.4%	77.0%	99.2%	139.6%	90.2%	81
\$251 - \$300	22.1%	43.6%	61.8%	82.0%	105.6%	89.1%	83
\$201 - \$250	21.6%	30.0%	48.0%	66.5%	95.2%	68.4%	82
\$176 - \$200	15.2%	20.5%	29.0%	41.7%	70.7%	35.0%	73
\$151 - \$175	9.1%	15.4%	21.3%	30.3%	37.8%	24.2%	65
\$126 - \$150	8.2%	12.4%	17.3%	27.6%	37.4%	21.0%	55
\$101 - \$125	6.4%	9.9%	13.3%	22.5%	34.7%	17.3%	44
\$80 - \$100	5.5%	9.4%	11.6%	23.4%	31.5%	16.9%	28
\$20 Billion or More							
CEO	149.9%	488.6%	668.5%	800.0%	880.3%	633.9%	66
CFO	118.5%	245.0%	336.6%	410.1%	521.8%	350.1%	63
\$901 - \$1,000	78.5%	244.5%	347.4%	454.7%	555.4%	357.6%	19
\$801 - \$900	61.4%	187.6%	370.0%	456.5%	680.5%	376.3%	22
\$701 - \$800	58.1%	197.5%	325.0%	424.0%	632.2%	329.7%	40
\$601 - \$700	83.8%	161.5%	258.8%	350.3%	454.4%	287.8%	51
\$501 - \$600	62.8%	140.1%	201.2%	295.6%	374.9%	222.4%	61
\$401 - \$500	57.6%	96.0%	144.4%	223.4%	306.7%	174.6%	73
\$351 - \$400	48.3%	74.3%	114.0%	163.2%	232.0%	125.9%	76
\$301 - \$350	47.1%	65.6%	94.2%	130.7%	163.9%	100.0%	76
\$251 - \$300	29.6%	48.8%	72.1%	102.1%	142.4%	80.5%	81
\$201 - \$250	20.4%	30.8%	48.4%	80.5%	105.5%	59.4%	81
\$176 - \$200	14.8%	24.6%	36.2%	62.6%	84.7%	46.2%	76
\$151 - \$175	8.1%	17.0%	27.4%	41.0%	69.6%	34.2%	75
\$126 - \$150	10.8%	14.6%	20.2%	32.9%	58.2%	30.3%	58
\$101 - \$125	7.1%	12.5%	16.7%	36.0%	66.5%	28.3%	39
\$80 - \$100	4.0%	8.2%	13.3%	21.4%	35.8%	20.2%	30

LTI Grants

LTI AWARDS AS EXPRESSED BY PERCENT PER PLAN

	% of Responses					# of Responses
	Stock Options	Restricted Stock/ Stock Units	Performance Shares	Performance Cash/Units	Stock Appreciation Rights (SARs)	
TOTAL SAMPLE						
CEO	18.8%	23.4%	40.9%	3.1%	13.8%	435
CFO	19.2%	24.7%	39.2%	3.3%	13.6%	422
\$901 - \$1,000	24.6%	32.0%	33.2%	4.0%	6.2%	30
\$801 - \$900	14.9%	30.2%	40.9%	4.8%	9.2%	53
\$701 - \$800	20.4%	29.2%	34.9%	3.4%	12.2%	88
\$601 - \$700	18.7%	26.0%	41.4%	1.6%	12.3%	162
\$501 - \$600	17.7%	28.4%	39.2%	2.2%	12.5%	267
\$401 - \$500	19.0%	27.5%	38.1%	3.0%	12.4%	382
\$351 - \$400	18.3%	30.3%	35.9%	2.6%	12.9%	433
\$301 - \$350	17.2%	32.3%	33.8%	2.5%	14.2%	461
\$251 - \$300	17.0%	35.3%	30.9%	2.7%	14.1%	486
\$201 - \$250	15.5%	38.4%	29.1%	2.7%	14.3%	483
\$176 - \$200	14.4%	43.5%	25.3%	2.7%	14.1%	452
\$151 - \$175	13.7%	46.7%	23.6%	2.8%	13.2%	416
\$126 - \$150	13.1%	51.2%	22.9%	2.7%	10.1%	355
\$101 - \$125	12.7%	58.0%	20.4%	2.0%	6.9%	279
\$80 - \$100	13.0%	62.3%	14.8%	3.2%	6.7%	196

Table continues on next page.

LTI Grants

LTI AWARDS AS EXPRESSED BY PERCENT PER PLAN (continued)

	% of Responses					# of Responses
	Stock Options	Restricted Stock/ Stock Units	Performance Shares	Performance Cash/Units	Stock Appreciation Rights (SARs)	
INDUSTRY SECTOR						
Energy services						
CEO	3.9%	30.1%	58.8%	0.0%	7.3%	58
CFO	4.6%	30.9%	58.9%	0.0%	5.6%	57
\$901 - \$1,000	---	---	---	---	---	0
\$801 - \$900	0.0%	48.5%	51.5%	0.0%	0.0%	3
\$701 - \$800	4.0%	35.7%	60.3%	0.0%	0.0%	6
\$601 - \$700	4.4%	35.6%	60.0%	0.0%	0.0%	11
\$501 - \$600	7.3%	37.7%	54.2%	0.0%	0.8%	26
\$401 - \$500	5.8%	34.7%	56.6%	0.0%	3.0%	41
\$351 - \$400	5.4%	30.5%	57.5%	0.0%	6.7%	48
\$301 - \$350	3.7%	31.0%	56.8%	0.0%	8.5%	61
\$251 - \$300	4.2%	31.9%	54.7%	0.0%	9.1%	68
\$201 - \$250	4.2%	33.1%	54.8%	0.0%	7.9%	66
\$176 - \$200	4.5%	38.1%	52.2%	0.0%	5.2%	58
\$151 - \$175	2.6%	39.9%	49.9%	0.0%	7.5%	53
\$126 - \$150	2.9%	47.2%	47.7%	0.0%	2.2%	46
\$101 - \$125	3.5%	56.2%	37.3%	0.0%	3.0%	33
\$80 - \$100	1.3%	70.3%	28.4%	0.0%	0.0%	18
Financial Services						
CEO	16.0%	20.6%	35.6%	3.1%	24.6%	89
CFO	16.1%	20.4%	35.0%	3.1%	25.4%	85
\$901 - \$1,000	27.7%	18.8%	53.5%	0.0%	0.0%	4
\$801 - \$900	12.4%	14.4%	63.2%	0.0%	10.0%	5
\$701 - \$800	16.3%	22.8%	32.5%	1.7%	26.7%	15
\$601 - \$700	20.8%	17.7%	34.3%	1.3%	26.0%	34
\$501 - \$600	17.1%	23.3%	31.6%	1.7%	26.3%	59
\$401 - \$500	15.1%	22.8%	34.4%	3.3%	24.4%	84
\$351 - \$400	14.6%	29.5%	31.4%	2.5%	22.0%	87
\$301 - \$350	13.1%	32.2%	27.5%	2.7%	24.4%	91
\$251 - \$300	11.5%	37.5%	24.5%	2.7%	23.6%	95
\$201 - \$250	10.4%	40.8%	23.4%	2.9%	22.6%	93
\$176 - \$200	10.7%	47.1%	17.4%	2.8%	22.1%	85
\$151 - \$175	11.5%	49.5%	17.0%	3.0%	19.0%	78
\$126 - \$150	11.9%	56.7%	16.9%	2.8%	11.7%	67
\$101 - \$125	11.3%	65.0%	17.9%	3.8%	2.0%	50
\$80 - \$100	10.4%	65.8%	18.4%	5.3%	0.0%	36

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LTI Grants

LTI AWARDS AS EXPRESSED BY PERCENT PER PLAN (continued)

	% of Responses					# of Responses
	Stock Options	Restricted Stock/ Stock Units	Performance Shares	Performance Cash/Units	Stock Appreciation Rights (SARs)	
INDUSTRY SECTOR (continued)						
High Tech						
CEO	24.9%	28.1%	38.7%	2.5%	5.9%	69
CFO	23.5%	29.3%	39.8%	2.5%	4.9%	69
\$901 - \$1,000	7.5%	52.5%	40.0%	0.0%	0.0%	4
\$801 - \$900	6.4%	45.8%	47.8%	0.0%	0.0%	9
\$701 - \$800	18.1%	35.9%	32.6%	0.0%	13.3%	15
\$601 - \$700	17.4%	34.2%	40.6%	0.0%	7.8%	24
\$501 - \$600	20.1%	33.2%	42.2%	0.3%	4.1%	42
\$401 - \$500	23.1%	30.9%	38.1%	1.7%	6.2%	60
\$351 - \$400	21.2%	34.1%	35.5%	2.2%	7.0%	70
\$301 - \$350	22.9%	33.0%	31.8%	1.7%	10.6%	76
\$251 - \$300	26.2%	33.3%	26.4%	2.1%	11.9%	79
\$201 - \$250	23.6%	37.5%	23.4%	2.3%	13.2%	82
\$176 - \$200	23.8%	41.9%	17.8%	2.2%	14.3%	77
\$151 - \$175	20.6%	46.4%	15.6%	2.5%	14.8%	72
\$126 - \$150	18.0%	49.9%	15.2%	2.9%	13.9%	58
\$101 - \$125	20.5%	52.0%	13.2%	0.3%	13.9%	50
\$80 - \$100	20.6%	55.2%	7.1%	2.4%	14.6%	41
Manufacturing						
CEO	25.6%	19.9%	37.7%	4.0%	12.8%	168
CFO	25.3%	20.8%	36.5%	4.5%	12.9%	165
\$901 - \$1,000	25.9%	32.4%	31.6%	7.2%	2.9%	11
\$801 - \$900	16.1%	27.9%	41.0%	6.2%	8.7%	20
\$701 - \$800	27.3%	24.0%	31.8%	4.3%	12.6%	32
\$601 - \$700	21.1%	19.0%	48.3%	2.8%	8.8%	53
\$501 - \$600	22.4%	23.8%	42.0%	3.7%	8.1%	95
\$401 - \$500	25.5%	23.5%	37.0%	4.1%	9.9%	145
\$351 - \$400	24.7%	24.8%	35.6%	4.0%	10.9%	173
\$301 - \$350	23.9%	27.0%	32.2%	3.6%	13.3%	180
\$251 - \$300	24.4%	29.9%	28.7%	4.4%	12.6%	192
\$201 - \$250	22.8%	33.1%	26.2%	4.0%	13.9%	196
\$176 - \$200	21.1%	38.4%	21.8%	3.7%	15.0%	186
\$151 - \$175	19.6%	41.7%	20.7%	4.0%	14.0%	171
\$126 - \$150	17.6%	44.8%	20.7%	4.2%	12.7%	139
\$101 - \$125	16.9%	51.0%	18.5%	2.3%	11.3%	113
\$80 - \$100	18.0%	52.9%	12.1%	3.8%	13.2%	88

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LTI Grants

LTI AWARDS AS EXPRESSED BY PERCENT PER PLAN (continued)

	% of Responses					# of Responses
	Stock Options	Restricted Stock/ Stock Units	Performance Shares	Performance Cash/Units	Stock Appreciation Rights (SARs)	
INDUSTRY SECTOR (continued)						
Media/Entertainment						
CEO	16.0%	23.5%	48.0%	0.0%	12.5%	15
CFO	15.5%	34.9%	37.7%	0.0%	11.8%	15
\$901 - \$1,000	25.6%	30.2%	32.3%	0.0%	11.9%	4
\$801 - \$900	34.1%	32.3%	33.6%	0.0%	0.0%	5
\$701 - \$800	22.4%	38.9%	24.4%	0.0%	14.3%	7
\$601 - \$700	14.7%	40.2%	30.7%	0.0%	14.4%	9
\$501 - \$600	11.0%	40.5%	32.4%	0.0%	16.1%	11
\$401 - \$500	13.6%	43.3%	25.6%	0.0%	17.5%	10
\$351 - \$400	9.2%	45.2%	29.9%	0.0%	15.8%	13
\$301 - \$350	11.4%	47.1%	25.6%	0.0%	15.8%	14
\$251 - \$300	7.8%	44.1%	24.7%	0.0%	23.5%	13
\$201 - \$250	6.3%	48.7%	24.8%	0.0%	20.2%	13
\$176 - \$200	2.6%	55.5%	24.8%	0.0%	17.0%	14
\$151 - \$175	3.4%	60.1%	16.7%	0.0%	19.8%	12
\$126 - \$150	0.0%	50.0%	25.0%	0.0%	25.0%	12
\$101 - \$125	0.0%	60.0%	20.0%	0.0%	20.0%	10
\$80 - \$100	0.0%	80.0%	0.0%	0.0%	20.0%	5
Pharmaceutical/Biotechnology						
CEO	35.8%	23.4%	28.5%	4.7%	7.7%	13
CFO	42.9%	19.5%	24.2%	5.0%	8.3%	12
\$901 - \$1,000	21.5%	36.3%	22.4%	19.8%	0.0%	3
\$801 - \$900	16.2%	23.9%	35.0%	0.0%	25.0%	4
\$701 - \$800	15.5%	18.6%	37.5%	11.7%	16.7%	6
\$601 - \$700	13.8%	11.0%	56.7%	1.8%	16.7%	6
\$501 - \$600	26.5%	23.2%	33.4%	6.9%	10.0%	10
\$401 - \$500	39.6%	21.5%	27.8%	4.4%	6.7%	15
\$351 - \$400	39.7%	25.2%	24.5%	4.0%	6.7%	15
\$301 - \$350	37.8%	29.4%	22.8%	3.7%	6.3%	16
\$251 - \$300	33.1%	32.2%	23.1%	4.9%	6.7%	15
\$201 - \$250	32.4%	40.6%	16.2%	4.6%	6.3%	16
\$176 - \$200	29.7%	50.6%	12.5%	0.0%	7.1%	14
\$151 - \$175	26.3%	59.1%	14.6%	0.0%	0.0%	12
\$126 - \$150	29.2%	54.9%	15.9%	0.0%	0.0%	11
\$101 - \$125	27.9%	59.7%	12.4%	0.0%	0.0%	10
\$80 - \$100	25.5%	60.7%	13.8%	0.0%	0.0%	9

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LTI Grants

LTI AWARDS AS EXPRESSED BY PERCENT PER PLAN (continued)

	% of Responses					# of Responses
	Stock Options	Restricted Stock/ Stock Units	Performance Shares	Performance Cash/Units	Stock Appreciation Rights (SARs)	
INDUSTRY SECTOR (continued)						
Retail/Wholesale Trade						
CEO	19.3%	23.3%	46.1%	4.2%	7.1%	23
CFO	27.7%	27.3%	36.4%	4.6%	4.0%	20
\$901 - \$1,000	39.6%	12.0%	34.2%	14.2%	0.0%	3
\$801 - \$900	24.1%	19.3%	41.8%	4.9%	9.9%	6
\$701 - \$800	33.6%	36.5%	20.4%	4.3%	5.3%	8
\$601 - \$700	20.7%	29.8%	42.5%	1.7%	5.3%	18
\$501 - \$600	24.9%	34.9%	31.6%	1.5%	7.1%	20
\$401 - \$500	27.4%	29.3%	35.0%	2.5%	5.8%	24
\$351 - \$400	24.7%	35.1%	32.8%	0.0%	7.4%	26
\$301 - \$350	24.0%	34.1%	32.7%	2.1%	7.2%	28
\$251 - \$300	20.9%	35.7%	32.9%	1.9%	8.5%	30
\$201 - \$250	18.5%	38.4%	34.3%	2.1%	6.6%	28
\$176 - \$200	15.0%	42.3%	32.7%	2.4%	7.6%	25
\$151 - \$175	13.5%	53.0%	30.6%	0.0%	3.0%	22
\$126 - \$150	14.9%	45.5%	35.5%	0.0%	4.1%	19
\$101 - \$125	11.1%	55.5%	33.4%	0.0%	0.0%	18
\$80 - \$100	16.8%	68.4%	14.8%	0.0%	0.0%	9
Services						
CEO	18.6%	30.3%	40.2%	2.0%	8.9%	86
CFO	18.6%	33.0%	37.2%	2.2%	9.0%	84
\$901 - \$1,000	20.7%	44.6%	29.9%	0.0%	4.8%	10
\$801 - \$900	16.2%	44.1%	39.8%	0.0%	0.0%	15
\$701 - \$800	16.4%	41.8%	36.1%	0.0%	5.7%	21
\$601 - \$700	18.7%	40.4%	31.3%	0.8%	8.7%	40
\$501 - \$600	13.6%	36.1%	40.4%	0.6%	9.4%	59
\$401 - \$500	16.1%	37.7%	35.3%	2.0%	8.9%	76
\$351 - \$400	15.4%	41.2%	31.0%	1.6%	10.9%	88
\$301 - \$350	15.5%	43.6%	28.2%	1.5%	11.2%	90
\$251 - \$300	16.0%	47.0%	23.2%	0.9%	12.9%	91
\$201 - \$250	12.7%	52.3%	20.9%	1.4%	12.7%	89
\$176 - \$200	10.4%	53.4%	20.3%	2.5%	13.4%	89
\$151 - \$175	11.0%	57.1%	16.9%	2.7%	12.2%	82
\$126 - \$150	11.2%	61.0%	14.0%	2.6%	11.1%	77
\$101 - \$125	11.0%	66.2%	13.6%	1.7%	7.5%	60
\$80 - \$100	10.1%	72.5%	11.3%	2.4%	3.7%	41

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LTI Grants

LTI AWARDS AS EXPRESSED BY PERCENT PER PLAN (continued)						
	% of Responses					# of Responses
	Stock Options	Restricted Stock/ Stock Units	Performance Shares	Performance Cash/Units	Stock Appreciation Rights (SARs)	
INDUSTRY SECTOR (continued)						
Health Care						
CEO	15.4%	12.8%	34.9%	9.1%	27.8%	11
CFO	15.4%	15.5%	32.1%	9.1%	27.8%	11
\$901 - \$1,000	7.8%	23.4%	15.6%	0.0%	53.1%	2
\$801 - \$900	3.9%	11.6%	7.8%	25.0%	51.7%	4
\$701 - \$800	6.3%	12.0%	47.1%	16.7%	17.9%	6
\$601 - \$700	7.3%	9.3%	50.0%	0.0%	33.3%	6
\$501 - \$600	11.8%	18.1%	25.1%	7.5%	37.5%	8
\$401 - \$500	14.7%	16.7%	38.5%	5.1%	25.0%	12
\$351 - \$400	13.6%	25.2%	28.3%	5.5%	27.3%	11
\$301 - \$350	12.2%	28.9%	33.8%	5.5%	19.6%	11
\$251 - \$300	12.3%	33.0%	35.9%	6.0%	12.8%	10
\$201 - \$250	9.9%	33.3%	30.2%	5.4%	21.2%	11
\$176 - \$200	14.7%	52.5%	28.9%	0.0%	3.8%	9
\$151 - \$175	13.0%	46.7%	26.0%	0.0%	14.3%	10
\$126 - \$150	19.1%	58.0%	22.9%	0.0%	0.0%	7
\$101 - \$125	20.9%	67.0%	12.1%	0.0%	0.0%	5
\$80 - \$100	0.0%	84.9%	15.1%	0.0%	0.0%	4
REVENUE SIZE						
Under \$500 Million						
CEO	9.2%	28.2%	33.8%	10.0%	18.8%	16
CFO	10.3%	29.2%	31.7%	10.0%	18.8%	16
\$901 - \$1,000	---	---	---	---	---	0
\$801 - \$900	---	---	---	---	---	0
\$701 - \$800	---	---	---	---	---	0
\$601 - \$700	0.0%	0.0%	0.0%	0.0%	100.0%	1
\$501 - \$600	0.0%	0.0%	0.0%	0.0%	100.0%	1
\$401 - \$500	11.2%	18.3%	27.3%	26.6%	16.7%	6
\$351 - \$400	7.4%	21.3%	28.5%	14.3%	28.6%	7
\$301 - \$350	11.4%	14.1%	27.9%	13.3%	33.3%	12
\$251 - \$300	14.3%	27.3%	27.5%	8.7%	22.2%	18
\$201 - \$250	6.5%	30.0%	28.5%	10.0%	25.0%	16
\$176 - \$200	11.8%	37.8%	22.7%	12.3%	15.4%	13
\$151 - \$175	6.1%	52.3%	11.6%	10.0%	20.0%	10
\$126 - \$150	5.4%	53.1%	21.6%	10.0%	10.0%	10
\$101 - \$125	6.7%	76.8%	16.5%	0.0%	0.0%	7
\$80 - \$100	6.8%	73.9%	19.3%	0.0%	0.0%	6

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LTI Grants

LTI AWARDS AS EXPRESSED BY PERCENT PER PLAN (continued)

	% of Responses					# of Responses
	Stock Options	Restricted Stock/ Stock Units	Performance Shares	Performance Cash/Units	Stock Appreciation Rights (SARs)	
REVENUE SIZE (continued)						
\$500 Million - \$ 1 Billion						
CEO	19.8%	28.0%	41.1%	0.0%	11.1%	27
CFO	22.6%	28.2%	41.5%	0.0%	7.7%	26
\$901 - \$1,000	---	---	---	---	---	0
\$801 - \$900	0.0%	31.3%	68.7%	0.0%	0.0%	1
\$701 - \$800	---	---	---	---	---	0
\$601 - \$700	7.5%	38.1%	54.4%	0.0%	0.0%	2
\$501 - \$600	22.6%	24.2%	53.2%	0.0%	0.0%	4
\$401 - \$500	23.9%	23.9%	45.9%	0.0%	6.3%	16
\$351 - \$400	24.1%	35.8%	35.9%	0.0%	4.2%	24
\$301 - \$350	24.3%	35.0%	32.7%	0.0%	8.0%	25
\$251 - \$300	24.0%	40.5%	24.2%	1.7%	9.7%	31
\$201 - \$250	24.9%	43.6%	23.1%	1.7%	6.7%	30
\$176 - \$200	23.8%	49.2%	22.0%	1.5%	3.4%	29
\$151 - \$175	22.5%	53.8%	14.5%	2.0%	7.1%	28
\$126 - \$150	26.0%	56.5%	15.9%	1.6%	0.0%	26
\$101 - \$125	19.5%	62.2%	16.7%	1.6%	0.0%	24
\$80 - \$100	16.9%	65.9%	15.7%	1.5%	0.0%	22
\$1 Billion - \$ 3 Billion						
CEO	20.9%	22.3%	39.2%	3.5%	14.1%	106
CFO	21.1%	24.2%	37.0%	3.5%	14.2%	107
\$901 - \$1,000	34.5%	39.3%	10.3%	0.0%	15.9%	3
\$801 - \$900	9.9%	37.0%	13.4%	0.0%	39.8%	4
\$701 - \$800	22.0%	22.1%	22.6%	0.0%	33.3%	3
\$601 - \$700	25.8%	24.7%	27.8%	0.0%	21.7%	14
\$501 - \$600	15.3%	29.7%	33.5%	2.1%	19.3%	36
\$401 - \$500	21.9%	26.3%	33.0%	4.3%	14.5%	75
\$351 - \$400	21.9%	28.5%	33.2%	3.3%	13.1%	96
\$301 - \$350	20.3%	30.3%	32.3%	3.1%	13.9%	114
\$251 - \$300	20.8%	31.3%	30.0%	2.6%	15.3%	116
\$201 - \$250	18.6%	33.4%	28.0%	3.1%	16.9%	118
\$176 - \$200	14.1%	40.1%	24.0%	4.3%	17.5%	110
\$151 - \$175	14.4%	43.5%	23.6%	4.8%	13.6%	98
\$126 - \$150	15.5%	44.4%	23.7%	4.4%	12.0%	88
\$101 - \$125	17.3%	50.2%	18.2%	3.9%	10.4%	67
\$80 - \$100	18.9%	52.4%	11.8%	6.7%	10.3%	39

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LTi Grants

LTi AWARDS AS EXPRESSED BY PERCENT PER PLAN (continued)

	% of Responses					# of Responses
	Stock Options	Restricted Stock/ Stock Units	Performance Shares	Performance Cash/Units	Stock Appreciation Rights (SARs)	
REVENUE SIZE (continued)						
\$3 Billion - \$ 6 Billion						
CEO	16.8%	26.5%	40.2%	3.3%	13.2%	99
CFO	16.4%	26.0%	40.5%	3.6%	13.5%	95
\$901 - \$1,000	0.0%	80.7%	0.0%	19.4%	0.0%	1
\$801 - \$900	0.0%	31.8%	48.4%	3.2%	16.7%	6
\$701 - \$800	11.9%	31.4%	41.8%	0.0%	14.8%	9
\$601 - \$700	13.6%	30.8%	48.7%	0.0%	6.8%	32
\$501 - \$600	14.7%	29.7%	39.6%	3.1%	13.0%	61
\$401 - \$500	18.9%	26.6%	40.4%	3.3%	10.8%	84
\$351 - \$400	16.2%	30.5%	39.3%	3.2%	10.8%	104
\$301 - \$350	13.6%	34.1%	37.6%	3.0%	11.8%	102
\$251 - \$300	14.9%	36.1%	34.3%	3.2%	11.5%	106
\$201 - \$250	13.4%	39.1%	32.5%	3.2%	11.8%	106
\$176 - \$200	13.5%	42.5%	29.0%	3.0%	11.9%	104
\$151 - \$175	13.2%	46.9%	28.4%	3.1%	8.3%	95
\$126 - \$150	8.2%	53.5%	29.2%	3.7%	5.4%	78
\$101 - \$125	9.4%	53.0%	31.1%	1.8%	4.7%	64
\$80 - \$100	10.3%	58.1%	20.2%	4.6%	6.8%	44
\$6 Billion - \$ 10 Billion						
CEO	16.9%	26.1%	46.1%	2.9%	7.9%	47
CFO	16.9%	29.1%	44.4%	2.5%	7.1%	47
\$901 - \$1,000	56.1%	12.1%	17.7%	14.2%	0.0%	3
\$801 - \$900	23.3%	34.1%	35.3%	7.3%	0.0%	4
\$701 - \$800	15.9%	33.9%	37.1%	5.4%	7.7%	13
\$601 - \$700	19.5%	28.0%	46.1%	4.0%	2.4%	21
\$501 - \$600	16.7%	30.0%	43.8%	2.3%	7.1%	38
\$401 - \$500	15.9%	31.7%	43.4%	2.3%	6.7%	50
\$351 - \$400	17.9%	35.4%	39.4%	2.4%	5.0%	46
\$301 - \$350	13.8%	37.2%	40.7%	1.8%	6.5%	51
\$251 - \$300	12.9%	40.1%	38.5%	2.2%	6.3%	51
\$201 - \$250	12.7%	43.6%	36.0%	1.8%	5.9%	50
\$176 - \$200	12.7%	52.4%	26.4%	1.7%	6.8%	47
\$151 - \$175	11.1%	56.2%	24.4%	1.7%	6.7%	45
\$126 - \$150	11.0%	63.8%	19.4%	0.8%	5.0%	40
\$101 - \$125	9.8%	68.6%	16.2%	3.8%	1.5%	34
\$80 - \$100	9.6%	74.1%	9.6%	4.8%	1.8%	27

Table continues on next page.

LTI Grants

LTI AWARDS AS EXPRESSED BY PERCENT PER PLAN (continued)

	% of Responses					# of Responses
	Stock Options	Restricted Stock/ Stock Units	Performance Shares	Performance Cash/Units	Stock Appreciation Rights (SARs)	
REVENUE SIZE (continued)						
\$10 Billion - \$ 20 Billion						
CEO	21.1%	24.0%	41.2%	1.1%	12.5%	74
CFO	23.4%	25.9%	36.7%	1.7%	12.3%	68
\$901 - \$1,000	31.6%	43.4%	25.0%	0.0%	0.0%	4
\$801 - \$900	22.3%	28.0%	46.5%	0.0%	3.1%	16
\$701 - \$800	26.4%	30.6%	34.3%	0.0%	8.7%	23
\$601 - \$700	19.1%	21.4%	42.7%	1.6%	15.0%	41
\$501 - \$600	23.6%	28.0%	38.0%	0.9%	9.4%	66
\$401 - \$500	20.9%	29.2%	36.4%	1.3%	12.1%	78
\$351 - \$400	19.5%	29.4%	33.8%	1.3%	15.9%	80
\$301 - \$350	20.2%	33.4%	30.6%	0.8%	15.0%	81
\$251 - \$300	17.5%	38.7%	27.6%	1.8%	14.4%	83
\$201 - \$250	17.1%	43.5%	25.0%	1.2%	13.2%	82
\$176 - \$200	16.7%	48.2%	21.3%	1.0%	12.8%	73
\$151 - \$175	16.3%	50.4%	19.3%	1.1%	12.9%	65
\$126 - \$150	16.7%	54.1%	16.5%	0.9%	11.7%	55
\$101 - \$125	11.8%	66.9%	12.3%	0.0%	9.1%	44
\$80 - \$100	14.0%	68.1%	14.3%	0.0%	3.6%	28
\$20 Billion or More						
CEO	18.8%	15.2%	42.4%	3.9%	19.6%	66
CFO	17.9%	16.6%	41.0%	4.1%	20.3%	63
\$901 - \$1,000	17.9%	29.0%	42.7%	3.1%	7.3%	19
\$801 - \$900	13.5%	29.3%	39.6%	9.3%	8.2%	22
\$701 - \$800	20.1%	26.8%	33.9%	5.6%	13.5%	40
\$601 - \$700	20.2%	26.2%	37.8%	2.1%	13.8%	51
\$501 - \$600	16.1%	26.6%	40.5%	2.7%	14.1%	61
\$401 - \$500	15.9%	26.6%	38.0%	2.3%	17.1%	73
\$351 - \$400	14.9%	29.4%	35.3%	2.1%	18.3%	76
\$301 - \$350	14.9%	30.2%	31.1%	2.1%	21.6%	76
\$251 - \$300	14.5%	33.4%	29.7%	2.3%	20.1%	81
\$201 - \$250	12.1%	36.3%	28.7%	2.3%	20.7%	81
\$176 - \$200	12.0%	38.3%	26.8%	0.9%	22.0%	76
\$151 - \$175	10.7%	38.3%	25.8%	0.9%	24.3%	75
\$126 - \$150	9.6%	44.2%	24.7%	1.3%	20.1%	58
\$101 - \$125	11.0%	54.1%	22.4%	0.0%	12.4%	39
\$80 - \$100	9.8%	60.5%	14.3%	0.0%	15.4%	30

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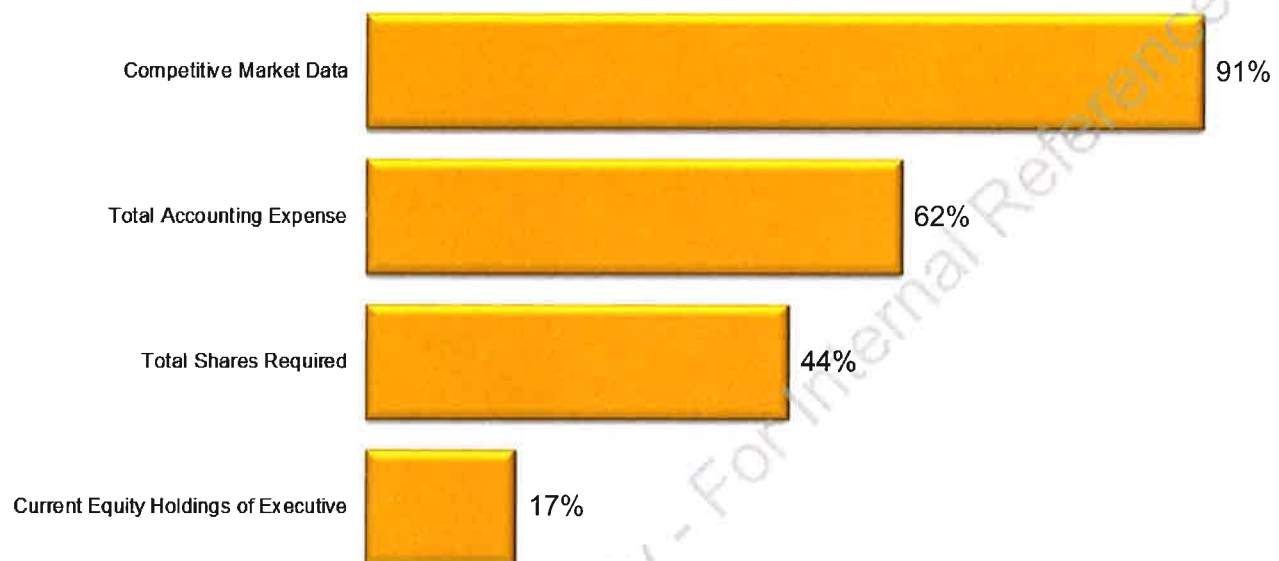
Grant Process

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Grant Process Highlights

Determining Award Size

In determining regularly scheduled LTI awards, most organizations (91%) consider competitive market data on individual award values.



Frequency of Review Competitive Market Data

Most companies (70%) review competitive market data on an annual basis.

Frequency to Review	Prevalence
Annual	70%
Periodic, as needed	3%
Biennial (every 2 years)	24%
Do not review external market data	3%

Approximately half (54%) only periodically adjust/recalibrate LTI grants when there is a significant change in market value.

Grant Process Highlights

Award Timing and Values

Sixty-nine percent of the companies use target economic value for setting annual awards; 19% use a fixed number of shares and 12% have no set approach. Of the companies using a target economic value 45% use a multiple of pay and 55% use a flat dollar amount.

Global/Local National Employees Outside the United States

For detailed information about international LTI policies and grant values refer to the 2014 General Industry International Long-Term report.

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Grant Process

Award Timing and Values

FREQUENCY OF REGULARLY SCHEDULED AWARDS						
	% of Responses					# of Responses
	Two or More Times per Year	Annually	Biennially	Scheduled at Other Frequency	Not Scheduled	
Total Sample	2.6%	93.5%	0.8%	1.4%	1.7%	862
Industry Sector						
Energy Services	0.0%	96.2%	0.0%	1.9%	1.9%	104
Financial Services	1.9%	97.4%	0.0%	0.6%	0.0%	156
High Tech	2.6%	92.8%	1.3%	1.3%	2.0%	153
Manufacturing	2.7%	94.3%	0.5%	0.8%	1.6%	370
Media/Entertainment	8.0%	84.0%	4.0%	4.0%	0.0%	25
Pharmaceutical/Biotechnology	5.9%	92.2%	0.0%	0.0%	2.0%	51
Retail/Wholesale Trade	1.9%	94.4%	0.0%	1.9%	1.9%	54
Services	5.1%	85.4%	3.2%	2.5%	3.8%	158
Health Care	0.0%	95.0%	0.0%	5.0%	0.0%	20
Revenue Size						
Under \$500 Million	0.0%	89.5%	0.0%	2.6%	7.9%	38
\$500 Million - \$1 Billion	2.0%	93.9%	0.0%	4.1%	0.0%	49
\$1 Billion - \$3 Billion	1.5%	92.9%	1.5%	1.5%	2.5%	197
\$3 Billion - \$6 Billion	4.3%	91.5%	0.6%	1.8%	1.8%	164
\$6 Billion - \$10 Billion	2.2%	94.5%	0.0%	1.1%	2.2%	91
\$10 Billion - \$20 Billion	2.8%	95.7%	0.7%	0.0%	0.7%	141
\$20 Billion or More	2.7%	94.5%	1.1%	1.1%	0.5%	182

Grant Process

Award Timing and Values (continued)

TIMING OF ANNUAL AWARDS

	% of Responses			# of Responses
	Fixed Date	Fixed Board of Directors/Compensation Committee Meeting	Other	
Total Sample	37.0%	60.1%	3.0%	844
Industry Sector				
Energy Services	32.4%	65.7%	2.0%	102
Financial Services	42.9%	53.9%	3.2%	154
High Tech	38.8%	57.1%	4.1%	147
Manufacturing	34.2%	62.5%	3.3%	363
Media/Entertainment	32.0%	68.0%	0.0%	25
Pharmaceutical/Biotechnology	47.9%	50.0%	2.1%	48
Retail/Wholesale Trade	28.3%	67.9%	3.8%	53
Services	42.5%	54.9%	2.6%	153
Health Care	47.4%	52.6%	0.0%	19
Revenue Size				
Under \$500 Million	48.6%	48.6%	2.9%	35
\$500 Million - \$1 Billion	45.8%	52.1%	2.1%	48
\$1 Billion - \$3 Billion	31.1%	65.8%	3.2%	190
\$3 Billion - \$6 Billion	32.5%	64.4%	3.1%	163
\$6 Billion - \$10 Billion	27.0%	70.8%	2.2%	89
\$10 Billion - \$20 Billion	39.9%	57.2%	2.9%	138
\$20 Billion or More	45.3%	51.4%	3.3%	181

Grant Process

Award Timing and Values (continued)

QUARTER IN WHICH ANNUAL AWARDS OCCUR						
	% of Responses					# of Responses
	1st quarter	2nd quarter	3rd quarter	4th quarter	Grants in Multiple Quarters	
Total Sample	68.5%	12.5%	6.8%	9.6%	2.7%	857
Industry Sector						
Energy Services	88.6%	2.9%	2.9%	3.8%	1.9%	105
Financial Services	81.8%	8.4%	1.3%	6.5%	1.9%	154
High Tech	57.4%	12.2%	13.5%	13.5%	3.4%	148
Manufacturing	63.3%	11.7%	8.4%	13.9%	2.7%	368
Media/Entertainment	64.0%	20.0%	4.0%	12.0%	0.0%	25
Pharmaceutical/Biotechnology	60.8%	21.6%	3.9%	7.8%	5.9%	51
Retail/Wholesale Trade	59.3%	27.8%	9.3%	3.7%	0.0%	54
Services	56.7%	19.7%	10.2%	8.3%	5.1%	157
Health Care	73.7%	10.5%	5.3%	10.5%	0.0%	19
Revenue Size						
Under \$500 Million	78.4%	5.4%	8.1%	2.7%	5.4%	37
\$500 Million - \$1 Billion	66.7%	12.5%	4.2%	12.5%	4.2%	48
\$1 Billion - \$3 Billion	68.7%	13.3%	6.2%	8.2%	3.6%	195
\$3 Billion - \$6 Billion	71.2%	10.4%	6.7%	9.8%	1.8%	163
\$6 Billion - \$10 Billion	68.1%	9.9%	6.6%	12.1%	3.3%	91
\$10 Billion - \$20 Billion	65.7%	15.0%	5.0%	11.4%	2.9%	140
\$20 Billion or More	66.7%	14.2%	9.3%	8.7%	1.1%	183

Grant Process

Award Timing and Values (continued)

TYPES OF SPECIAL AWARDS MADE								
	% of Responses							# of Responses
	None (All Grants per Regular Schedule)	New Hires	Executive Hires	Promotions	Retention	Special Recognition	Other	
Total Sample	33.1%	45.9%	46.4%	32.1%	30.9%	22.9%	4.3%	822
Industry Sector								
Energy Services	48.4%	33.3%	30.1%	25.8%	17.2%	15.1%	0.0%	93
Financial Services	32.2%	48.3%	43.6%	27.5%	27.5%	20.8%	4.7%	149
High Tech	28.6%	53.7%	54.4%	38.8%	38.1%	27.2%	6.1%	147
Manufacturing	31.8%	46.0%	48.9%	28.7%	33.8%	25.3%	5.1%	352
Media/Entertainment	24.0%	52.0%	68.0%	56.0%	28.0%	16.0%	4.0%	25
Pharmaceutical/Biotechnology	20.4%	55.1%	69.4%	26.5%	49.0%	32.7%	4.1%	49
Retail/Wholesale Trade	30.2%	45.3%	50.9%	49.1%	32.1%	26.4%	5.7%	53
Services	27.6%	51.3%	51.3%	42.3%	35.9%	22.4%	4.5%	156
Health Care	42.1%	42.1%	47.4%	31.6%	26.3%	26.3%	0.0%	19
Revenue Size								
Under \$500 Million	52.6%	36.8%	36.8%	18.4%	15.8%	2.6%	2.6%	38
\$500 Million - \$1 Billion	34.8%	45.7%	34.8%	19.6%	15.2%	23.9%	6.5%	46
\$1 Billion - \$3 Billion	29.9%	48.7%	47.1%	33.2%	23.0%	25.7%	5.3%	187
\$3 Billion - \$6 Billion	33.5%	43.9%	45.2%	36.8%	32.3%	21.3%	2.6%	155
\$6 Billion - \$10 Billion	24.4%	47.7%	55.8%	34.9%	39.5%	31.4%	4.7%	86
\$10 Billion - \$20 Billion	30.6%	52.2%	47.8%	33.6%	38.1%	23.1%	3.0%	134
\$20 Billion or More	37.5%	40.9%	46.0%	30.7%	35.8%	21.0%	5.1%	176

Grant Process

Award Timing and Values (continued)

FACTORS CONSIDERED IN DETERMINING REGULARLY SCHEDULED AWARDS					
	% of Responses				# of Responses
	Competitive Market Data on Individual Award Values	Total Accounting Expense/Award Value	Total Shares Required	Current Equity Holdings of Executives	
Total Sample	90.8%	62.4%	44.3%	17.3%	792
Industry Sector					
Energy Services	92.8%	51.5%	33.0%	7.2%	97
Financial Services	86.9%	65.7%	39.4%	18.2%	137
High Tech	88.4%	67.4%	54.3%	29.7%	138
Manufacturing	92.4%	57.6%	43.6%	16.4%	342
Media/Entertainment	88.0%	92.0%	64.0%	24.0%	25
Pharmaceutical/Biotechnology	97.8%	69.6%	39.1%	13.0%	46
Retail/Wholesale Trade	87.8%	81.6%	51.0%	14.3%	49
Services	89.2%	71.6%	56.1%	26.4%	148
Health Care	100.0%	57.9%	42.1%	15.8%	19
Revenue Size					
Under \$500 Million	96.8%	38.7%	38.7%	12.9%	31
\$500 Million - \$1 Billion	86.7%	66.7%	37.8%	15.6%	45
\$1 Billion - \$3 Billion	94.4%	67.8%	45.8%	20.3%	177
\$3 Billion - \$6 Billion	91.1%	68.8%	50.3%	18.5%	157
\$6 Billion - \$10 Billion	91.8%	58.8%	41.2%	15.3%	85
\$10 Billion - \$20 Billion	89.2%	62.3%	43.8%	16.9%	130
\$20 Billion or More	87.4%	55.7%	41.9%	15.6%	167

Grant Process

Award Timing and Values (continued)

FREQUENCY OF COMPETITIVE MARKET DATA REVIEW

	% of Responses				# of Responses
	Annually	Biennially	Periodically	Do Not Review External Market Data	
Total Sample	70.0%	3.4%	23.7%	2.9%	826
Industry Sector					
Energy Services	74.7%	1.0%	22.2%	2.0%	99
Financial Services	67.3%	6.1%	23.8%	2.7%	147
High Tech	72.9%	2.1%	21.5%	3.5%	144
Manufacturing	71.5%	3.1%	22.9%	2.5%	354
Media/Entertainment	79.2%	4.2%	12.5%	4.2%	24
Pharmaceutical/Biotechnology	74.0%	4.0%	20.0%	2.0%	50
Retail/Wholesale Trade	65.4%	3.8%	26.9%	3.8%	52
Services	65.8%	3.2%	26.5%	4.5%	155
Health Care	84.2%	0.0%	15.8%	0.0%	19
Revenue Size					
Under \$500 Million	57.6%	6.1%	30.3%	6.1%	33
\$500 Million - \$1 Billion	60.9%	8.7%	26.1%	4.3%	46
\$1 Billion - \$3 Billion	69.1%	4.7%	24.6%	1.6%	191
\$3 Billion - \$6 Billion	72.8%	3.2%	22.2%	1.9%	158
\$6 Billion - \$10 Billion	73.9%	3.4%	19.3%	3.4%	88
\$10 Billion - \$20 Billion	69.6%	1.5%	24.4%	4.4%	135
\$20 Billion or More	71.4%	1.7%	24.0%	2.9%	175

Grant Process

Award Timing and Values (continued)

FREQUENCY OF ADJUSTMENTS OF AWARDS BASED ON CHANGES IN MARKET DATA				
	% of Responses			# of Responses
	Annually, "Mark-to-Market" Every Year as Market Values Fluctuate	Periodically, When There is a Significant Change in Market Values	Averaging, Market Data is Averaged Over Several Years to Smooth Volatility	
Total Sample	44.7%	53.7%	1.7%	777
Industry Sector				
Energy Services	51.0%	45.8%	3.1%	96
Financial Services	41.7%	57.6%	0.8%	132
High Tech	46.7%	52.6%	0.7%	135
Manufacturing	44.1%	55.0%	0.9%	338
Media/Entertainment	43.5%	52.2%	4.3%	23
Pharmaceutical/Biotechnology	42.9%	55.1%	2.0%	49
Retail/Wholesale Trade	42.9%	55.1%	2.0%	49
Services	45.1%	52.1%	2.8%	144
Health Care	44.4%	50.0%	5.6%	18
Revenue Size				
Under \$500 Million	46.4%	50.0%	3.6%	28
\$500 Million - \$1 Billion	47.7%	50.0%	2.3%	44
\$1 Billion - \$3 Billion	45.8%	52.5%	1.7%	177
\$3 Billion - \$6 Billion	44.7%	54.7%	0.7%	150
\$6 Billion - \$10 Billion	44.0%	54.8%	1.2%	84
\$10 Billion - \$20 Billion	43.4%	55.0%	1.6%	129
\$20 Billion or More	43.6%	53.9%	2.4%	165

Grant Process

Award Timing and Values (continued)

CALCULATION OF LTI ECONOMIC VALUES WHEN DETERMINING ANNUAL AWARDS				
	% of Responses			# of Responses
	Use ASC 718 or IFRS(2) Values	Use Third Party/ Consultant Valuations	Use Separate Internal Valuations	
Total Sample	33.2%	38.0%	28.8%	705
Industry Sector				
Energy Services	30.3%	51.7%	18.0%	89
Financial Services	28.8%	34.7%	36.4%	118
High Tech	34.7%	34.7%	30.6%	124
Manufacturing	33.1%	38.3%	28.6%	308
Media/Entertainment	31.8%	45.5%	22.7%	22
Pharmaceutical/Biotechnology	33.3%	37.8%	28.9%	45
Retail/Wholesale Trade	47.4%	26.3%	26.3%	38
Services	35.3%	32.4%	32.4%	136
Health Care	31.3%	56.3%	12.5%	16
Revenue Size				
Under \$500 Million	26.1%	47.8%	26.1%	23
\$500 Million - \$1 Billion	31.7%	41.5%	26.8%	41
\$1 Billion - \$3 Billion	42.0%	36.4%	21.6%	162
\$3 Billion - \$6 Billion	25.0%	45.7%	29.3%	140
\$6 Billion - \$10 Billion	31.6%	39.2%	29.1%	79
\$10 Billion - \$20 Billion	35.8%	36.7%	27.5%	120
\$20 Billion or More	31.4%	30.0%	38.6%	140

Grant Process

Award Timing and Values (continued)

APPROACH TO SETTING ANNUAL AWARDS

	% of Responses			# of Responses
	Target Economic Values	Fixed Number of Shares	No Set Approach	
Total Sample	69.4%	19.3%	11.3%	732
Industry Sector				
Energy Services	66.3%	22.1%	11.6%	86
Financial Services	69.4%	19.4%	11.3%	124
High Tech	69.9%	20.3%	9.8%	133
Manufacturing	69.6%	18.1%	12.3%	326
Media/Entertainment	63.6%	31.8%	4.5%	22
Pharmaceutical/Biotechnology	61.4%	31.8%	6.8%	44
Retail/Wholesale Trade	73.3%	20.0%	6.7%	45
Services	69.1%	19.9%	11.0%	136
Health Care	73.3%	20.0%	6.7%	15
Revenue Size				
Under \$500 Million	70.8%	12.5%	16.7%	24
\$500 Million - \$1 Billion	64.3%	23.8%	11.9%	42
\$1 Billion - \$3 Billion	67.1%	19.7%	13.3%	173
\$3 Billion - \$6 Billion	69.7%	18.6%	11.7%	145
\$6 Billion - \$10 Billion	74.7%	20.3%	5.1%	79
\$10 Billion - \$20 Billion	73.5%	15.4%	11.1%	117
\$20 Billion or More	67.1%	21.7%	11.2%	152

Grant Process

Award Timing and Values (continued)

HOW ARE AWARDS EXPRESSED WHEN USING TARGET ECONOMIC VALUES			
	Multiplies of Pay	Flat Dollar Amount	# of Responses
Total Sample	44.5%	55.5%	371
Industry Sector			
Energy Services	69.0%	31.0%	42
Financial Services	44.8%	55.2%	58
High Tech	29.4%	70.6%	68
Manufacturing	39.6%	60.4%	164
Media/Entertainment	60.0%	40.0%	10
Pharmaceutical/Biotechnology	45.0%	55.0%	20
Retail/Wholesale Trade	45.5%	54.5%	22
Services	39.5%	60.5%	76
Health Care	55.6%	44.4%	9
Revenue Size			
Under \$500 Million	75.0%	25.0%	12
\$500 Million - \$ 1 Billion	50.0%	50.0%	22
\$1 Billion - \$ 3 Billion	47.3%	52.7%	91
\$3 Billion - \$ 6 Billion	48.6%	51.4%	74
\$6 Billion - \$ 10 Billion	38.9%	61.1%	36
\$10 Billion - \$ 20 Billion	42.4%	57.6%	59
\$20 Billion or More	35.1%	64.9%	77

Grant Process

Individual Participation/Awards

DETERMINATION OF PARTICIPATION RATES

	% of Responses				# of Responses
	All (100%) Eligible Employees Automatically Participate	Prescribed Participation Rates at Various Salary Levels	Suggested Participation Guidelines are Provided, but Management Exercises Discretion	No Formal Process in Place – Management Discretion	
Total Sample	34.1%	28.0%	30.1%	7.7%	803
Industry Sector					
Energy Services	33.3%	29.0%	33.3%	4.3%	93
Financial Services	36.4%	23.8%	30.8%	9.1%	143
High Tech	30.3%	27.5%	35.9%	6.3%	142
Manufacturing	31.3%	30.2%	29.9%	8.5%	351
Media/Entertainment	25.0%	20.8%	33.3%	20.8%	24
Pharmaceutical/Biotechnology	28.6%	38.8%	26.5%	6.1%	49
Retail/Wholesale Trade	58.0%	28.0%	10.0%	4.0%	50
Services	30.5%	27.2%	34.4%	7.9%	151
Health Care	40.0%	20.0%	33.3%	6.7%	15
Revenue Size					
Under \$500 Million	25.0%	43.8%	15.6%	15.6%	32
\$500 Million - \$1 Billion	31.8%	20.5%	40.9%	6.8%	44
\$1 Billion - \$3 Billion	32.8%	22.2%	32.8%	12.2%	180
\$3 Billion - \$6 Billion	35.3%	28.8%	30.1%	5.9%	153
\$6 Billion - \$10 Billion	32.2%	33.3%	24.1%	10.3%	87
\$10 Billion - \$20 Billion	30.5%	29.8%	34.4%	5.3%	131
\$20 Billion or More	40.3%	28.4%	27.3%	4.0%	176

Grant Process

Individual Participation/Awards (continued)

FLEXIBILITY AND LATITUDE OF LINE MANAGERS TO DETERMINE AWARD SIZE				
	% of Responses			# of Responses
	Corporate Prescribes Awards by Position/Salary Range with No Flexibility	LTI Guideline is a Specific Award Size by Level/Position but Can be Adjusted	LTI Guideline is a Range with a Mid-Point, High and Low, Can be Adjusted	
Total Sample	46.0%	18.4%	35.5%	819
Industry Sector				
Energy Services	60.8%	15.5%	23.7%	97
Financial Services	40.4%	19.2%	40.4%	146
High Tech	41.3%	18.9%	39.9%	143
Manufacturing	43.8%	19.9%	36.2%	356
Media/Entertainment	45.8%	8.3%	45.8%	24
Pharmaceutical/Biotechnology	26.0%	14.0%	60.0%	50
Retail/Wholesale Trade	62.7%	9.8%	27.5%	51
Services	41.7%	19.2%	39.1%	151
Health Care	44.4%	16.7%	38.9%	18
Revenue Size				
Under \$500 Million	72.7%	21.2%	6.1%	33
\$500 Million - \$1 Billion	56.8%	15.9%	27.3%	44
\$1 Billion - \$3 Billion	54.9%	16.3%	28.8%	184
\$3 Billion - \$6 Billion	48.1%	19.6%	32.3%	158
\$6 Billion - \$10 Billion	34.8%	20.2%	44.9%	89
\$10 Billion - \$20 Billion	41.4%	15.0%	43.6%	133
\$20 Billion or More	36.5%	21.3%	42.1%	178

Grant Process

Individual Participation/Awards (continued)

HOW OFTEN MANAGERS TYPICALLY DEVIATE FROM GRANT GUIDELINE

	% of Responses				# of Responses
	Almost Never	Sometimes	Frequently	Almost Always	
Total Sample	36.0%	54.0%	8.6%	1.4%	428
Industry Sector					
Energy Services	43.2%	48.6%	5.4%	2.7%	37
Financial Services	29.3%	59.8%	11.0%	0.0%	82
High Tech	38.8%	51.3%	6.3%	3.8%	80
Manufacturing	40.4%	48.2%	9.3%	2.1%	193
Media/Entertainment	23.1%	69.2%	7.7%	0.0%	13
Pharmaceutical/Biotechnology	35.1%	48.6%	16.2%	0.0%	37
Retail/Wholesale Trade	31.6%	68.4%	0.0%	0.0%	19
Services	30.7%	60.2%	8.0%	1.1%	88
Health Care	33.3%	55.6%	11.1%	0.0%	9
Revenue Size					
Under \$500 Million	77.8%	11.1%	11.1%	0.0%	9
\$500 Million - \$1 Billion	15.8%	68.4%	15.8%	0.0%	19
\$1 Billion - \$3 Billion	34.6%	59.3%	4.9%	1.2%	81
\$3 Billion - \$6 Billion	40.7%	51.9%	7.4%	0.0%	81
\$6 Billion - \$10 Billion	36.4%	47.3%	16.4%	0.0%	55
\$10 Billion - \$20 Billion	32.9%	57.9%	5.3%	3.9%	76
\$20 Billion or More	35.5%	53.3%	9.3%	1.9%	107

HOW MANAGERS DETERMINE ADJUSTMENTS WHEN DEVIATING FROM GUIDELINES

	% of Responses				# of Responses
	Management Discretion	Performance Rating/ Management System	Talent Management Framework	Other	
Total Sample	66.4%	22.5%	5.9%	5.1%	408
Industry Sector					
Energy Services	78.1%	15.6%	3.1%	3.1%	32
Financial Services	73.1%	20.5%	1.3%	5.1%	78
High Tech	70.0%	16.3%	11.3%	2.5%	80
Manufacturing	61.9%	25.4%	6.9%	5.8%	189
Media/Entertainment	76.9%	15.4%	7.7%	0.0%	13
Pharmaceutical/Biotechnology	35.3%	47.1%	11.8%	5.9%	34
Retail/Wholesale Trade	62.5%	18.8%	12.5%	6.3%	16
Services	65.5%	22.6%	7.1%	4.8%	84
Health Care	77.8%	11.1%	11.1%	0.0%	9
Revenue Size					
Under \$500 Million	85.7%	14.3%	0.0%	0.0%	7
\$500 Million - \$1 Billion	68.4%	31.6%	0.0%	0.0%	19
\$1 Billion - \$3 Billion	71.8%	19.2%	3.8%	5.1%	78
\$3 Billion - \$6 Billion	68.8%	18.8%	7.5%	5.0%	80
\$6 Billion - \$10 Billion	61.8%	23.6%	7.3%	7.3%	55
\$10 Billion - \$20 Billion	63.4%	25.4%	7.0%	4.2%	71
\$20 Billion or More	63.3%	24.5%	6.1%	6.1%	98

Grant Process

Individual Participation/Awards (continued)

TYPICAL AWARD ADJUSTMENT VS. GRANT GUIDELINES				
	% of Responses			# of Responses
	Less than +/- 10% From Guidelines	Between +/- 10% - 25% From Guidelines	Greater than +/- 25% From Guidelines	
Total Sample	67.8%	29.0%	3.3%	397
Industry Sector				
Energy Services	57.6%	42.4%	0.0%	33
Financial Services	76.6%	22.1%	1.3%	77
High Tech	69.3%	26.7%	4.0%	75
Manufacturing	67.8%	29.5%	2.7%	183
Media/Entertainment	69.2%	30.8%	0.0%	13
Pharmaceutical/Biotechnology	66.7%	33.3%	0.0%	33
Retail/Wholesale Trade	62.5%	31.3%	6.3%	16
Services	62.0%	30.4%	7.6%	79
Health Care	88.9%	11.1%	0.0%	9
Revenue Size				
Under \$500 Million	100.0%	0.0%	0.0%	6
\$500 Million - \$1 Billion	72.2%	22.2%	5.6%	18
\$1 Billion - \$3 Billion	64.0%	29.3%	6.7%	75
\$3 Billion - \$6 Billion	72.7%	24.7%	2.6%	77
\$6 Billion - \$10 Billion	60.0%	36.0%	4.0%	50
\$10 Billion - \$20 Billion	70.4%	28.2%	1.4%	71
\$20 Billion or More	66.0%	32.0%	2.0%	100

Grant Process

Global/Local National Employees Outside the United States

PARTICIPATION OF LOCAL NATIONALS - NON-U.S.-BASED EMPLOYEES

	% of Responses						# of Responses
	Same Plan as U.S.	Same Plan Modified	Separate Plan	Do Not Participate	Other	Do Not Have Employees in this Category	
TOTAL SAMPLE	50.5%	19.7%	2.3%	3.5%	1.4%	22.6%	483
INDUSTRY SECTOR							
Energy Services	17.5%	10.0%	5.0%	5.0%	2.5%	60.0%	40
Financial Services	45.5%	7.6%	0.0%	6.1%	1.5%	39.4%	66
High Tech	63.0%	21.0%	7.0%	0.0%	1.0%	8.0%	100
Manufacturing	56.5%	25.9%	2.9%	1.3%	1.3%	12.1%	239
Media/Entertainment	47.4%	15.8%	0.0%	5.3%	0.0%	31.6%	19
Pharmaceutical and Biotechnology	54.5%	39.4%	0.0%	0.0%	0.0%	6.1%	33
Retail/Wholesale Trade	52.0%	12.0%	0.0%	8.0%	0.0%	28.0%	25
Services	54.7%	19.8%	0.9%	5.7%	1.9%	17.0%	106
Health Care	14.3%	0.0%	14.3%	0.0%	0.0%	71.4%	7
REVENUE SIZE							
Under \$500 Million	5.9%	23.5%	0.0%	5.9%	0.0%	64.7%	17
\$500 Million - \$ 1 Billion	41.7%	20.8%	4.2%	4.2%	0.0%	29.2%	24
\$1 Billion - \$ 3 Billion	49.6%	11.0%	0.8%	3.1%	1.6%	33.9%	127
\$3 Billion - \$ 6 Billion	50.5%	20.4%	4.3%	3.2%	0.0%	21.5%	93
\$6 Billion - \$ 10 Billion	55.1%	22.4%	4.1%	2.0%	2.0%	14.3%	49
\$10 Billion - \$ 20 Billion	56.3%	23.9%	1.4%	1.4%	2.8%	14.1%	71
\$20 Billion or More	54.9%	24.5%	2.0%	5.9%	2.0%	10.8%	102

Grant Process

Global/Local National Employees Outside the United States (continued)

GRANT GUIDELINES FOR LOCAL NATIONALS UNDER U.S. PLAN			
	% of Responses		# of Responses
	U.S. Guidelines are Utilized	Share Guidelines are Modified	
Total Sample	75.1%	24.9%	421
Industry Sector			
Energy Services	88.9%	11.1%	18
Financial Services	83.3%	16.7%	48
High Tech	70.9%	29.1%	103
Manufacturing	71.6%	28.4%	236
Media/Entertainment	71.4%	28.6%	14
Pharmaceutical/Biotechnology	60.6%	39.4%	33
Retail/Wholesale Trade	76.9%	23.1%	26
Services	76.7%	23.3%	90
Health Care	66.7%	33.3%	3
Revenue Size			
Under \$500 Million	80.0%	20.0%	5
\$500 Million - \$1 Billion	88.9%	11.1%	18
\$1 Billion - \$3 Billion	78.9%	21.1%	90
\$3 Billion - \$6 Billion	80.5%	19.5%	77
\$6 Billion - \$10 Billion	64.3%	35.7%	56
\$10 Billion - \$20 Billion	72.0%	28.0%	75
\$20 Billion or More	73.0%	27.0%	100

Grant Process

Global/Local National Employees Outside the United States (continued)

MODIFICATION OF U.S. GUIDELINES

	% of Responses			# of Responses
	Share Guidelines are Recalculated as a Percent of Salary, and the Same United States Percent of Salary is Applied	A Specific Guideline is Developed for Each Region or Country Based on Local Market Analysis/Values	Other	
Total Sample	18.7%	57.9%	23.4%	107
Industry Sector				
Energy Services	100.0%	0.0%	0.0%	2
Financial Services	25.0%	12.5%	62.5%	8
High Tech	20.0%	60.0%	20.0%	30
Manufacturing	15.7%	67.1%	17.1%	70
Media/Entertainment	33.3%	33.3%	33.3%	3
Pharmaceutical/Biotechnology	8.3%	91.7%	0.0%	12
Retail/Wholesale Trade	40.0%	60.0%	0.0%	5
Services	9.5%	52.4%	38.1%	21
Health Care	100.0%	0.0%	0.0%	1
Revenue Size				
Under \$500 Million	0.0%	100.0%	0.0%	1
\$500 Million - \$1 Billion	0.0%	100.0%	0.0%	2
\$1 Billion - \$3 Billion	27.8%	44.4%	27.8%	18
\$3 Billion - \$6 Billion	20.0%	60.0%	20.0%	15
\$6 Billion - \$10 Billion	13.6%	68.2%	18.2%	22
\$10 Billion - \$20 Billion	33.3%	47.6%	19.0%	21
\$20 Billion or More	7.1%	60.7%	32.1%	28

Grant Process

Global/Local National Employees Outside the United States (continued)

MOST COMMON PLAN DESIGN CHANGES WHEN LTI PLANS ARE EXTENDED OUTSIDE U.S.

	% of Responses									# of Responses
	Changed to Unit Form Instead of Stock	Changed How Awards are Settled	Changed Vesting	Introduces a Qualified Plan	Changed Termination Provisions	Modified Form of Award Agreement	Require Forced Sales of Shares upon Certain Events	No Modifications	Other	
Total Sample	24.9%	20.2%	6.7%	4.3%	5.9%	15.4%	5.9%	39.5%	17.4%	253
Industry Sector										
Energy Services	0.0%	10.0%	10.0%	0.0%	0.0%	20.0%	0.0%	40.0%	50.0%	10
Financial Services	27.6%	10.3%	3.4%	3.4%	13.8%	13.8%	0.0%	51.7%	13.8%	29
High Tech	17.7%	27.4%	9.7%	6.5%	9.7%	12.9%	14.5%	37.1%	22.6%	62
Manufacturing	25.7%	26.3%	9.2%	5.9%	7.2%	13.8%	7.2%	31.6%	19.1%	152
Media/Entertainment	12.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	87.5%	12.5%	8
Pharmaceutical/Biotechnology	21.1%	10.5%	10.5%	15.8%	10.5%	26.3%	5.3%	21.1%	31.6%	19
Retail/Wholesale Trade	36.4%	9.1%	9.1%	0.0%	0.0%	36.4%	0.0%	54.5%	0.0%	11
Services	22.4%	10.2%	0.0%	2.0%	0.0%	16.3%	8.2%	53.1%	12.2%	49
Health Care	50.0%	50.0%	0.0%	0.0%	0.0%	0.0%	0.0%	50.0%	0.0%	2
Revenue Size										
Under \$500 Million	16.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	66.7%	16.7%	6
\$500 Million - \$1 Billion	23.1%	7.7%	0.0%	7.7%	0.0%	30.8%	0.0%	38.5%	7.7%	13
\$1 Billion - \$3 Billion	27.1%	11.9%	1.7%	3.4%	5.1%	13.6%	5.1%	50.8%	3.4%	59
\$3 Billion - \$6 Billion	20.0%	34.5%	10.9%	3.6%	3.6%	16.4%	3.6%	32.7%	18.2%	55
\$6 Billion - \$10 Billion	38.5%	19.2%	11.5%	7.7%	7.7%	30.8%	7.7%	26.9%	26.9%	26
\$10 Billion - \$20 Billion	20.0%	22.5%	10.0%	7.5%	12.5%	12.5%	10.0%	37.5%	22.5%	40
\$20 Billion or More	25.9%	18.5%	5.6%	1.9%	5.6%	9.3%	7.4%	38.9%	25.9%	54

Report is for Participants only - For Internal Reference only

LTI Plan Design

Report is for Participants only - For Internal Reference only

LTI Plan Design Highlights

Stock Options

Approximately half (45%) of the organizations are granting stock options. This is significantly lower than five years ago, primarily due to mandatory stock option expensing under ASC 718 (formerly FAS123[R]). Stock option grants are the most prevalent in the Pharmaceutical and Biotechnology industry (60%) and the least prevalent (21%) in the energy services industry.

Most organizations (82%) granting stock options made no changes to their plans from the prior year. However, organizations continue to drop stock option plans from their mix (7%) or decrease the weight of options granted (7%).

Stock option grants are most typically granted on an annual basis (99%) with a 10-year term (77%) at 100% of fair market value (99.7%). Most plans (90%) have graded vesting and are 100% vested after three years (54%) or four years (34%).

Restricted Stock/Stock Units

Organizations have typically not made any changes to their restricted stock/stock unit plans with 84% reporting status quo/no change. However, 7% report an increase in the weight of restricted stock granted.

Sixty percent of the grants are restricted stock units, 30% are restricted stock, 9% grant both and the remainder grants phantom units. Annual grants are most common (99%) and proportional or graded vesting is used by 60% of organizations granting restricted stock/stock units.

Performance Plans

Performance plans may be granted in the form of shares (71%) or cash/units (29%). Most companies (84%) utilize a three-year performance period. The most prevalent performance metrics are Total Shareholder Return (TSR) which is used by 40% of companies and Earnings Per Share (EPS) used by 21% of companies. The use of relative performance plans continues to increase with 49% of companies now reporting relative performance plans (versus 48% in 2013). Most of these relative performance plans use Total Shareholder Return (TSR) as the performance metric.

More than half of the plans (57%) provide a maximum award payout equal to 200% of target and some specify a maximum payout equal to 150% of target (22%). For those companies with performance shares, approximately half 51% provide dividends or dividend equivalents. Most of these companies (91%) accrue or reinvest in shares with the ultimate payment contingent on the performance goals.

Stock Appreciation Rights

Only 7% of the sample report granting stock appreciation rights. Most (93%) grant annually and the participant selects exercise/settlement dates in 86% of companies. Graded vesting is used in 70% of the plans.

LTI Plan Design

Changes in Most Recent Grants and Future Directions

CHANGES MADE TO PLAN DESIGN

	% of Responses					# of Responses
	Status Quo/ No Change	Added Plan	Increased Weight	Dropped Plan	Decreased Weight	
TOTAL SAMPLE						
Stock Options	82.2%	3.3%	0.9%	6.8%	6.8%	428
Restricted Stock/Stock Units	84.4%	4.5%	6.5%	0.5%	4.0%	596
Performance Plan Awards	86.9%	6.0%	4.1%	1.1%	1.8%	711
Stock Appreciation Rights	79.7%	5.8%	1.4%	4.3%	8.7%	69
INDUSTRY SECTOR						
Energy Services						
Stock Options	77.4%	3.2%	0.0%	9.7%	9.7%	31
Restricted Stock/Stock Units	86.2%	4.6%	4.6%	0.0%	4.6%	65
Performance Plan Awards	91.2%	3.3%	1.1%	0.0%	4.4%	91
Stock Appreciation Rights	100.0%	0.0%	0.0%	0.0%	0.0%	4
Financial Services						
Stock Options	87.3%	0.0%	1.6%	6.3%	4.8%	63
Restricted Stock/Stock Units	89.2%	0.0%	8.6%	0.0%	2.2%	93
Performance Plan Awards	89.9%	4.7%	3.9%	0.8%	0.8%	129
Stock Appreciation Rights	54.5%	27.3%	0.0%	0.0%	18.2%	11
High Tech						
Stock Options	88.5%	3.4%	0.0%	4.6%	3.4%	87
Restricted Stock/Stock Units	83.5%	5.5%	3.7%	0.9%	6.4%	109
Performance Plan Awards	85.7%	8.4%	5.0%	0.8%	0.0%	119
Stock Appreciation Rights	83.3%	8.3%	0.0%	0.0%	8.3%	12
Manufacturing						
Stock Options	85.2%	2.9%	1.4%	3.3%	7.2%	209
Restricted Stock/Stock Units	83.5%	4.6%	6.5%	0.8%	4.6%	260
Performance Plan Awards	86.2%	7.2%	3.6%	1.6%	1.3%	305
Stock Appreciation Rights	82.5%	0.0%	2.5%	5.0%	10.0%	40
Media/Entertainment						
Stock Options	66.7%	16.7%	0.0%	0.0%	16.7%	12
Restricted Stock/Stock Units	76.2%	14.3%	4.8%	0.0%	4.8%	21
Performance Plan Awards	81.8%	4.5%	9.1%	0.0%	4.5%	22
Stock Appreciation Rights	66.7%	0.0%	0.0%	33.3%	0.0%	3
Pharmaceutical/Biotechnology						
Stock Options	93.5%	3.2%	0.0%	0.0%	3.2%	31
Restricted Stock/Stock Units	86.8%	7.9%	5.3%	0.0%	0.0%	38
Performance Plan Awards	89.7%	5.1%	0.0%	5.1%	0.0%	39
Stock Appreciation Rights	87.5%	0.0%	0.0%	0.0%	12.5%	8

Table continues on next page.

LTi Plan Design

Changes in Most Recent Grants and Future Directions (continued)

CHANGES MADE TO PLAN DESIGN (continued)						
	% of Responses					# of Responses
	Status Quo/ No Change	Added Plan	Increased Weight	Dropped Plan	Decreased Weight	
INDUSTRY SECTOR (continued)						
Retail/Wholesale Trade						
Stock Options	71.4%	5.7%	0.0%	20.0%	2.9%	35
Restricted Stock/Stock Units	79.5%	6.8%	6.8%	0.0%	6.8%	44
Performance Plan Awards	85.7%	4.8%	9.5%	0.0%	0.0%	42
Stock Appreciation Rights	100.0%	0.0%	0.0%	0.0%	0.0%	2
Services						
Stock Options	79.0%	6.2%	0.0%	8.6%	6.2%	81
Restricted Stock/Stock Units	84.4%	7.4%	4.9%	0.8%	2.5%	122
Performance Plan Awards	83.2%	8.0%	4.8%	1.6%	2.4%	125
Stock Appreciation Rights	80.0%	10.0%	0.0%	10.0%	0.0%	10
Health Care						
Stock Options	66.7%	0.0%	0.0%	11.1%	22.2%	9
Restricted Stock/Stock Units	75.0%	0.0%	16.7%	0.0%	8.3%	12
Performance Plan Awards	84.2%	0.0%	10.5%	0.0%	5.3%	19
Stock Appreciation Rights	100.0%	0.0%	0.0%	0.0%	0.0%	2
REVENUE SIZE						
Under \$500 Million						
Stock Options	81.8%	9.1%	0.0%	0.0%	9.1%	11
Restricted Stock/Stock Units	89.5%	5.3%	5.3%	0.0%	0.0%	19
Performance Plan Awards	96.0%	0.0%	0.0%	4.0%	0.0%	25
Stock Appreciation Rights	100.0%	0.0%	0.0%	0.0%	0.0%	4
\$500 Million - \$1 Billion						
Stock Options	92.3%	0.0%	0.0%	7.7%	0.0%	26
Restricted Stock/Stock Units	84.8%	9.1%	6.1%	0.0%	0.0%	33
Performance Plan Awards	86.7%	6.7%	6.7%	0.0%	0.0%	30
Stock Appreciation Rights	100.0%	0.0%	0.0%	0.0%	0.0%	2
\$1 Billion - \$3 Billion						
Stock Options	81.0%	5.0%	2.0%	5.0%	7.0%	100
Restricted Stock/Stock Units	82.3%	7.1%	6.4%	0.7%	3.5%	141
Performance Plan Awards	84.1%	8.3%	4.5%	0.6%	2.5%	157
Stock Appreciation Rights	68.8%	6.3%	6.3%	12.5%	6.3%	16
\$3 Billion - \$6 Billion						
Stock Options	82.7%	0.0%	1.3%	6.7%	9.3%	75
Restricted Stock/Stock Units	83.5%	3.5%	8.7%	0.0%	4.3%	115
Performance Plan Awards	83.6%	6.4%	5.0%	2.1%	2.9%	140
Stock Appreciation Rights	88.2%	5.9%	0.0%	0.0%	5.9%	17

Table continues on next page.

LTI Plan Design

Changes in Most Recent Grants and Future Directions (continued)

CHANGES MADE TO PLAN DESIGN (continued)						
	% of Responses					# of Responses
	Status Quo/ No Change	Added Plan	Increased Weight	Dropped Plan	Decreased Weight	
REVENUE SIZE (continued)						
\$6 Billion - \$10 Billion						
Stock Options	72.7%	6.8%	0.0%	11.4%	9.1%	44
Restricted Stock/Stock Units	82.1%	6.0%	10.4%	1.5%	0.0%	67
Performance Plan Awards	89.2%	6.0%	2.4%	0.0%	2.4%	83
Stock Appreciation Rights	57.1%	14.3%	0.0%	0.0%	28.6%	7
\$10 Billion - \$20 Billion						
Stock Options	83.8%	3.8%	0.0%	7.5%	5.0%	80
Restricted Stock/Stock Units	86.4%	4.5%	4.5%	0.9%	3.6%	110
Performance Plan Awards	84.2%	7.9%	4.4%	1.8%	1.8%	114
Stock Appreciation Rights	84.6%	0.0%	0.0%	0.0%	15.4%	13
\$20 Billion or More						
Stock Options	83.7%	2.2%	1.1%	6.5%	6.5%	92
Restricted Stock/Stock Units	86.5%	0.0%	4.5%	0.0%	9.0%	111
Performance Plan Awards	92.0%	3.1%	3.7%	0.6%	0.6%	162
Stock Appreciation Rights	80.0%	10.0%	0.0%	10.0%	0.0%	10

CHANGES IN PARTICIPATION IN MOST RECENT GRANT				
	% of Responses			# of Responses
	About the Same – No Significant Policy Change	Increased Participation	Reduced Participation	
Total Sample	77.4%	16.0%	6.6%	832
Industry Sector				
Energy Services	72.4%	18.4%	9.2%	98
Financial Services	82.4%	12.4%	5.2%	153
High Tech	75.5%	17.0%	7.5%	147
Manufacturing	75.6%	18.3%	6.1%	360
Media/Entertainment	80.0%	8.0%	12.0%	25
Pharmaceutical/Biotechnology	62.0%	30.0%	8.0%	50
Retail/Wholesale Trade	88.2%	7.8%	3.9%	51
Services	76.0%	15.3%	8.7%	150
Health Care	80.0%	15.0%	5.0%	20
Revenue Size				
Under \$500 Million	78.4%	18.9%	2.7%	37
\$500 Million - \$1 Billion	77.8%	15.6%	6.7%	45
\$1 Billion - \$3 Billion	73.7%	20.5%	5.8%	190
\$3 Billion - \$6 Billion	73.9%	18.6%	7.5%	161
\$6 Billion - \$10 Billion	75.0%	19.3%	5.7%	88
\$10 Billion - \$20 Billion	81.2%	10.5%	8.3%	133
\$20 Billion or More	82.6%	10.7%	6.7%	178

LTI Plan Design

Changes in Most Recent Grants and Future Directions (continued)

CHANGES BEING CONSIDERED FOR FUTURE LTI AWARDS

	% of Responses										# of Responses
	Status Quo/ No Change	Adding LTI Plan Types	Eliminating LTI Plan Types	Modifying Perfor- mance Measures	Expanding Participa- tion	Reducing Participa- tion	Reviewing Interna- tional Grants	Introducing Stock Ownership Guidelines	Modifying Stock Ownership Guidelines	Other	
Total Sample	69.1%	5.6%	2.5%	13.5%	7.1%	5.0%	7.5%	1.2%	2.9%	4.0%	816
Industry Sector											
Energy Services	73.9%	5.4%	2.2%	10.9%	7.6%	5.4%	4.3%	1.1%	1.1%	5.4%	92
Financial Services	75.8%	3.9%	2.0%	8.5%	7.2%	4.6%	2.6%	1.3%	2.0%	3.9%	153
High Tech	67.6%	6.3%	2.8%	14.1%	6.3%	5.6%	9.2%	1.4%	4.2%	2.8%	142
Manufacturing	66.1%	6.3%	2.6%	13.7%	9.1%	4.8%	12.0%	0.6%	3.1%	3.7%	351
Media/Entertainment	72.0%	4.0%	0.0%	8.0%	4.0%	8.0%	4.0%	0.0%	0.0%	4.0%	25
Pharmaceutical/Biotechnology	58.0%	6.0%	0.0%	14.0%	16.0%	8.0%	10.0%	4.0%	6.0%	8.0%	50
Retail/Wholesale Trade	66.7%	7.8%	2.0%	15.7%	5.9%	2.0%	3.9%	2.0%	2.0%	2.0%	51
Services	66.7%	6.0%	3.3%	18.0%	3.3%	6.7%	6.0%	2.7%	5.3%	5.3%	150
Health Care	73.7%	0.0%	0.0%	21.1%	0.0%	5.3%	0.0%	0.0%	0.0%	0.0%	19
Revenue Size											
Under \$500 Million	78.9%	7.9%	0.0%	7.9%	10.5%	5.3%	2.6%	7.9%	2.6%	5.3%	38
\$500 Million - \$1 Billion	59.1%	6.8%	0.0%	18.2%	4.5%	9.1%	13.6%	0.0%	6.8%	11.4%	44
\$1 Billion - \$3 Billion	67.0%	8.5%	3.7%	13.3%	7.4%	4.3%	5.3%	0.5%	3.2%	3.2%	188
\$3 Billion - \$6 Billion	65.8%	6.6%	2.0%	13.8%	7.9%	7.9%	11.2%	0.7%	2.6%	4.6%	152
\$6 Billion - \$10 Billion	76.7%	4.7%	1.2%	14.0%	3.5%	1.2%	4.7%	2.3%	0.0%	2.3%	86
\$10 Billion - \$20 Billion	68.7%	5.2%	3.0%	12.7%	6.0%	3.7%	9.7%	1.5%	6.0%	3.0%	134
\$20 Billion or More	71.3%	1.7%	2.9%	13.8%	8.6%	5.2%	5.7%	0.6%	1.1%	4.0%	174

LTI Plan Design

Stock Options

ORGANIZATIONS GRANTING DURING MOST RECENT ANNUAL LTI GRANT

	# of Organizations	% of Organizations	# of Responses
Total Sample	406	45.0%	903
Industry Sector			
Energy Services	23	21.1%	109
Financial Services	56	35.4%	158
High Tech	91	55.5%	164
Manufacturing	207	53.5%	387
Media/Entertainment	12	48.0%	25
Pharmaceutical/Biotechnology	32	60.4%	53
Retail/Wholesale Trade	31	48.4%	64
Services	81	49.1%	165
Health Care	8	40.0%	20
Revenue Size			
Under \$500 Million	13	31.7%	41
\$500 Million - \$1 Billion	25	48.1%	52
\$1 Billion - \$3 Billion	97	46.9%	207
\$3 Billion - \$6 Billion	71	42.0%	169
\$6 Billion - \$10 Billion	40	42.1%	95
\$10 Billion - \$20 Billion	73	50.3%	145
\$20 Billion or More	87	44.8%	194

TYPE OF GRANT

	% of Responses			# of Responses
	Incentive Stock Options (ISOs)	Nonqualified Stock Options (NQSOs)	Combination NQSOs and ISOs	
Total Sample	6.0%	85.4%	8.6%	384
Industry Sector				
Energy Services	4.5%	90.9%	4.5%	22
Financial Services	9.3%	75.9%	14.8%	54
High Tech	8.5%	85.4%	6.1%	82
Manufacturing	5.2%	86.1%	8.8%	194
Media/Entertainment	8.3%	91.7%	0.0%	12
Pharmaceutical/Biotechnology	3.3%	70.0%	26.7%	30
Retail/Wholesale Trade	3.3%	93.3%	3.3%	30
Services	7.9%	84.2%	7.9%	76
Health Care	0.0%	100.0%	0.0%	8
Revenue Size				
Under \$500 Million	18.2%	54.5%	27.3%	11
\$500 Million - \$1 Billion	8.7%	78.3%	13.0%	23
\$1 Billion - \$3 Billion	8.5%	87.2%	4.3%	94
\$3 Billion - \$6 Billion	4.3%	88.4%	7.2%	69
\$6 Billion - \$10 Billion	7.7%	79.5%	12.8%	39
\$10 Billion - \$20 Billion	5.7%	88.6%	5.7%	70
\$20 Billion or More	1.3%	87.2%	11.5%	78

LTI Plan Design

Stock Options (continued)

CRITERIA USED TO DETERMINE ELIGIBILITY

	% of Responses					# of Responses
	Base/ Midpoint/ Grade	Discretionary Judgment	Position or Title	All Employees	Other	
Total Sample	49.0%	26.5%	59.0%	4.0%	13.3%	400
Industry Sector						
Energy Services	43.5%	13.0%	73.9%	4.3%	30.4%	23
Financial Services	60.7%	33.9%	55.4%	1.8%	8.9%	56
High Tech	44.0%	31.9%	62.6%	5.5%	12.1%	91
Manufacturing	54.4%	23.3%	52.4%	4.9%	13.1%	206
Media/Entertainment	25.0%	25.0%	66.7%	0.0%	0.0%	12
Pharmaceutical/Biotechnology	48.4%	32.3%	51.6%	19.4%	12.9%	31
Retail/Wholesale Trade	37.9%	20.7%	75.9%	0.0%	6.9%	29
Services	29.5%	34.6%	67.9%	5.1%	12.8%	78
Health Care	75.0%	37.5%	62.5%	0.0%	25.0%	8
Revenue Size						
Under \$500 Million	30.8%	46.2%	46.2%	15.4%	7.7%	13
\$500 Million - \$1 Billion	40.0%	32.0%	68.0%	4.0%	16.0%	25
\$1 Billion - \$3 Billion	29.9%	26.8%	76.3%	5.2%	15.5%	97
\$3 Billion - \$6 Billion	44.3%	27.1%	55.7%	1.4%	12.9%	70
\$6 Billion - \$10 Billion	51.3%	28.2%	61.5%	5.1%	10.3%	39
\$10 Billion - \$20 Billion	70.4%	16.9%	50.7%	1.4%	14.1%	71
\$20 Billion or More	61.2%	28.2%	47.1%	4.7%	11.8%	85

LOWEST MIDPOINT ELIGIBLE

	10th	25th	Median	75th	90th	Average	# of Responses
Total Sample	\$88.7	\$116.9	\$150.0	\$200.0	\$269.5	\$170.9	259
Industry Sector							
Energy Services	\$108.4	\$126.5	\$175.0	\$217.5	\$243.0	\$174.8	17
Financial Services	\$89.7	\$108.0	\$135.2	\$160.2	\$271.7	\$149.5	28
High Tech	\$76.8	\$111.0	\$152.7	\$197.0	\$245.6	\$155.5	54
Manufacturing	\$83.7	\$117.5	\$150.0	\$192.4	\$249.6	\$159.0	144
Media/Entertainment	---	\$128.4	\$254.8	\$451.3	---	\$287.9	8
Pharmaceutical/Biotechnology	\$26.1	\$99.7	\$127.9	\$210.4	\$256.0	\$143.5	18
Retail/Wholesale Trade	\$82.7	\$102.5	\$140.0	\$217.5	\$506.0	\$219.6	17
Services	\$79.4	\$112.4	\$151.9	\$247.0	\$384.5	\$193.2	48
Health Care	---	\$128.5	\$179.6	\$388.0	---	\$242.5	5
Revenue Size							
Under \$500 Million	---	\$53.7	\$84.3	\$116.9	---	\$80.1	8
\$500 Million - \$1 Billion	\$62.1	\$85.6	\$100.0	\$127.0	\$215.9	\$112.4	13
\$1 Billion - \$3 Billion	\$100.0	\$121.3	\$150.0	\$195.8	\$251.9	\$182.6	68
\$3 Billion - \$6 Billion	\$95.0	\$117.5	\$160.0	\$199.8	\$249.7	\$165.3	43
\$6 Billion - \$10 Billion	\$90.0	\$125.6	\$159.0	\$197.5	\$225.0	\$158.1	25
\$10 Billion - \$20 Billion	\$94.8	\$115.3	\$138.5	\$196.3	\$280.0	\$161.2	44
\$20 Billion or More	\$84.0	\$131.6	\$159.3	\$268.8	\$331.0	\$200.2	58

LTI Plan Design

Stock Options (continued)

MIDPOINT OF 100% PARTICIPATION LEVEL							
	10th	25th	Median	75th	90th	Average	# of Responses
Total Sample	\$125.1	\$148.0	\$192.2	\$250.0	\$318.3	\$212.6	201
Industry Sector							
Energy Services	\$117.0	\$137.3	\$208.6	\$298.8	\$370.9	\$219.0	12
Financial Services	\$108.2	\$161.2	\$205.5	\$250.7	\$292.2	\$203.0	22
High Tech	\$126.6	\$150.0	\$198.3	\$234.0	\$260.3	\$195.6	41
Manufacturing	\$125.9	\$147.1	\$180.0	\$230.0	\$281.4	\$195.5	119
Media/Entertainment	---	---	---	---	---	---	3
Pharmaceutical/Biotechnology	\$89.2	\$150.8	\$162.5	\$208.3	\$289.7	\$175.3	16
Retail/Wholesale Trade	\$90.5	\$132.5	\$200.8	\$405.0	\$834.9	\$297.5	14
Services	\$118.1	\$150.0	\$225.0	\$280.0	\$376.4	\$243.7	31
Health Care	---	---	---	---	---	---	3
Revenue Size							
Under \$500 Million	---	---	---	---	---	---	3
\$500 Million - \$1 Billion	\$96.8	\$102.8	\$133.5	\$240.0	\$273.1	\$166.8	12
\$1 Billion - \$3 Billion	\$125.9	\$148.0	\$185.3	\$258.7	\$361.2	\$230.7	53
\$3 Billion - \$6 Billion	\$133.9	\$159.6	\$200.0	\$244.2	\$310.0	\$210.8	37
\$6 Billion - \$10 Billion	\$130.7	\$148.2	\$175.0	\$225.9	\$290.9	\$187.9	21
\$10 Billion - \$20 Billion	\$112.1	\$137.0	\$195.5	\$233.8	\$298.0	\$210.9	33
\$20 Billion or More	\$122.6	\$150.0	\$196.0	\$274.5	\$344.8	\$218.7	42

NUMBER OF EMPLOYEES ELIGIBLE FOR GRANTS					
	25th	Median	75th	Average	# of Responses
Total Sample	52	168	656	1,965	337
Industry Sector					
Energy Services	26	60	146	322	19
Financial Services	61	155	625	2,917	46
High Tech	63	189	1,600	3,153	79
Manufacturing	55	189	796	1,888	177
Media/Entertainment	11	125	200	217	11
Pharmaceutical/Biotechnology	105	300	1,400	1,632	27
Retail/Wholesale Trade	74	185	900	1,640	23
Services	37	200	603	1,871	65
Health Care	50	100	12,300	4,042	7
Revenue Size					
Under \$500 Million	14	90	364	157	11
\$500 Million - \$1 Billion	75	192	325	230	19
\$1 Billion - \$3 Billion	30	98	233	351	86
\$3 Billion - \$6 Billion	42	134	460	928	59
\$6 Billion - \$10 Billion	89	195	451	2,082	38
\$10 Billion - \$20 Billion	74	299	1,075	1,346	56
\$20 Billion or More	74	712	4,266	6,126	68

LTI Plan Design

Stock Options (continued)

NUMBER OF EMPLOYEES RECEIVING GRANTS

	25th	Median	75th	Average	# of Responses
Total Sample	46	137	460	829	337
Industry Sector					
Energy Services	26	60	146	272	19
Financial Services	51	111	477	657	46
High Tech	48	150	575	1,163	79
Manufacturing	50	150	515	891	177
Media/Entertainment	11	125	200	154	11
Pharmaceutical/Biotechnology	100	250	1,350	1,462	27
Retail/Wholesale Trade	31	167	900	1,475	23
Services	29	160	432	511	65
Health Care	46	100	3,120	2,721	7
Revenue Size					
Under \$500 Million	14	50	114	109	11
\$500 Million - \$1 Billion	50	88	226	166	19
\$1 Billion - \$3 Billion	27	85	200	172	86
\$3 Billion - \$6 Billion	34	107	240	303	59
\$6 Billion - \$10 Billion	59	189	415	1,197	38
\$10 Billion - \$20 Billion	69	200	990	699	56
\$20 Billion or More	74	581	3,015	2,319	68

PERCENT OF EMPLOYEES ELIGIBLE FOR GRANTS

	10th	25th	Median	75th	90th	Average	# of Responses
Total Sample	0.7%	1.2%	2.4%	7.4%	24.6%	9.3%	242
Industry Sector							
Energy Services	0.5%	0.7%	1.3%	3.0%	37.0%	7.3%	15
Financial Services	1.0%	1.8%	4.8%	13.3%	23.3%	9.9%	35
High Tech	0.7%	1.4%	2.9%	9.8%	39.2%	11.2%	55
Manufacturing	0.8%	1.3%	2.1%	6.7%	42.5%	11.3%	129
Media/Entertainment	---	0.9%	4.1%	5.7%	---	5.4%	7
Pharmaceutical/Biotechnology	0.8%	1.5%	5.7%	55.4%	95.9%	26.9%	21
Retail/Wholesale Trade	0.5%	0.9%	1.4%	5.2%	7.9%	2.9%	16
Services	0.6%	0.9%	2.7%	7.4%	19.3%	6.1%	43
Health Care	---	---	---	---	---	---	4
Revenue Size							
Under \$500 Million	---	2.3%	5.0%	19.6%	---	17.9%	9
\$500 Million - \$1 Billion	1.5%	5.7%	11.6%	18.8%	34.0%	13.8%	16
\$1 Billion - \$3 Billion	0.7%	0.9%	1.8%	6.7%	17.6%	7.7%	65
\$3 Billion - \$6 Billion	0.8%	1.3%	2.8%	6.5%	38.8%	9.0%	39
\$6 Billion - \$10 Billion	0.7%	1.0%	1.6%	4.8%	74.9%	13.3%	31
\$10 Billion - \$20 Billion	0.6%	1.0%	1.7%	5.0%	12.8%	5.0%	39
\$20 Billion or More	0.5%	1.4%	2.4%	8.7%	23.7%	9.4%	43

LTI Plan Design

Stock Options (continued)

PERCENT OF EMPLOYEES RECEIVING GRANTS							
	10th	25th	Median	75th	90th	Average	# of Responses
Total Sample	0.7%	1.0%	2.1%	5.2%	12.1%	6.9%	234
Industry Sector							
Energy Services	0.5%	0.7%	1.3%	3.0%	29.4%	6.0%	15
Financial Services	0.9%	1.7%	2.8%	7.2%	13.7%	5.0%	33
High Tech	0.7%	0.9%	1.7%	5.5%	10.3%	5.5%	56
Manufacturing	0.7%	1.1%	2.0%	5.3%	25.3%	9.1%	128
Media/Entertainment	---	0.8%	4.1%	5.7%	---	3.6%	7
Pharmaceutical/Biotechnology	0.7%	1.5%	5.3%	57.5%	86.9%	28.5%	23
Retail/Wholesale Trade	0.7%	0.9%	2.4%	5.7%	7.2%	3.1%	13
Services	0.5%	0.8%	1.9%	4.4%	7.6%	3.3%	41
Health Care	---	---	---	---	---	---	4
Revenue Size							
Under \$500 Million	1.0%	2.3%	7.2%	65.1%	92.1%	26.9%	10
\$500 Million - \$1 Billion	1.2%	2.6%	9.8%	12.8%	29.9%	11.0%	15
\$1 Billion - \$3 Billion	0.6%	0.9%	1.8%	4.5%	9.6%	6.2%	63
\$3 Billion - \$6 Billion	0.6%	1.0%	2.1%	4.8%	21.4%	6.0%	39
\$6 Billion - \$10 Billion	0.7%	0.8%	1.8%	4.5%	40.6%	9.4%	28
\$10 Billion - \$20 Billion	0.6%	0.9%	1.7%	3.9%	6.3%	2.8%	38
\$20 Billion or More	0.5%	1.4%	2.3%	4.5%	8.8%	4.6%	41

GRANT FREQUENCY				
	% of Responses			# of Responses
	Annual	Biennial	3 Years or More	
Total Sample	98.5%	0.5%	1.0%	409
Industry Sector				
Energy Services	100.0%	0.0%	0.0%	23
Financial Services	100.0%	0.0%	0.0%	56
High Tech	97.8%	0.0%	2.2%	92
Manufacturing	99.0%	0.0%	1.0%	210
Media/Entertainment	100.0%	0.0%	0.0%	12
Pharmaceutical/Biotechnology	100.0%	0.0%	0.0%	32
Retail/Wholesale Trade	96.8%	0.0%	3.2%	31
Services	96.3%	2.5%	1.2%	81
Health Care	100.0%	0.0%	0.0%	8
Revenue Size				
Under \$500 Million	100.0%	0.0%	0.0%	13
\$500 Million - \$1 Billion	100.0%	0.0%	0.0%	25
\$1 Billion - \$3 Billion	96.9%	0.0%	3.1%	98
\$3 Billion - \$6 Billion	98.6%	1.4%	0.0%	73
\$6 Billion - \$10 Billion	100.0%	0.0%	0.0%	40
\$10 Billion - \$20 Billion	100.0%	0.0%	0.0%	73
\$20 Billion or More	97.7%	1.1%	1.1%	87

LTI Plan Design

Stock Options (continued)

EXERCISE TERM					
	% of Responses				# of Responses
	10 Years	8 Years	7 Years	Less Than 7 Years	
Total Sample	77.3%	2.0%	16.4%	4.4%	409
Industry Sector					
Energy Services	56.5%	0.0%	30.4%	13.0%	23
Financial Services	82.1%	3.6%	12.5%	1.8%	56
High Tech	78.3%	1.1%	16.3%	4.3%	92
Manufacturing	81.9%	1.4%	12.9%	3.8%	210
Media/Entertainment	66.7%	16.7%	16.7%	0.0%	12
Pharmaceutical/Biotechnology	84.4%	6.3%	6.3%	3.1%	32
Retail/Wholesale Trade	64.5%	0.0%	29.0%	6.5%	31
Services	75.3%	3.7%	16.0%	4.9%	81
Health Care	50.0%	0.0%	50.0%	0.0%	8
Revenue Size					
Under \$500 Million	92.3%	0.0%	7.7%	0.0%	13
\$500 Million - \$1 Billion	68.0%	4.0%	24.0%	4.0%	25
\$1 Billion - \$3 Billion	75.5%	3.1%	16.3%	5.1%	98
\$3 Billion - \$6 Billion	63.0%	2.7%	27.4%	6.8%	73
\$6 Billion - \$10 Billion	80.0%	0.0%	17.5%	2.5%	40
\$10 Billion - \$20 Billion	82.2%	2.7%	12.3%	2.7%	73
\$20 Billion or More	86.2%	0.0%	9.2%	4.6%	87

LTI Plan Design

Stock Options (continued)

DETERMINATION OF EXERCISE PRICE					
	% of Responses				# of Responses
	Fair Market Value on Date of Grant	Premium to Fair Market Value on Grant Date	Discounted to Fair Market Value on Grant Date	Exercise Price Indexed to External Metric	
Total Sample	99.7%	0.3%	0.0%	0.0%	398
Industry Sector					
Energy Services	95.7%	4.3%	0.0%	0.0%	23
Financial Services	100.0%	0.0%	0.0%	0.0%	54
High Tech	100.0%	0.0%	0.0%	0.0%	88
Manufacturing	100.0%	0.0%	0.0%	0.0%	205
Media/Entertainment	100.0%	0.0%	0.0%	0.0%	12
Pharmaceutical/Biotechnology	100.0%	0.0%	0.0%	0.0%	31
Retail/Wholesale Trade	100.0%	0.0%	0.0%	0.0%	29
Services	100.0%	0.0%	0.0%	0.0%	79
Health Care	100.0%	0.0%	0.0%	0.0%	8
Revenue Size					
Under \$500 Million	100.0%	0.0%	0.0%	0.0%	10
\$500 Million - \$1 Billion	100.0%	0.0%	0.0%	0.0%	24
\$1 Billion - \$3 Billion	100.0%	0.0%	0.0%	0.0%	96
\$3 Billion - \$6 Billion	100.0%	0.0%	0.0%	0.0%	71
\$6 Billion - \$10 Billion	97.4%	2.6%	0.0%	0.0%	39
\$10 Billion - \$20 Billion	100.0%	0.0%	0.0%	0.0%	72
\$20 Billion or More	100.0%	0.0%	0.0%	0.0%	86