



THE ALIGNED ORGANIZATION

How performance management can align activities
and resources with enterprise-level strategy and market conditions



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Executive summary

Every organization manages performance, in one way or another, in an attempt to optimize the organization as a whole while meeting the needs of internal and external stakeholders. However, many people loosely define “performance management” as a *reporting* effort. The organization that wants to proactively improve performance – not just report on it – must have sufficient answers for these questions:

- Do I have all the information I need to understand performance today across the enterprise?
- Have I articulated and communicated the strategy in a way that reflects business priorities?
- Am I able to drive these priorities throughout the organization?

In an unforgiving business climate, there is no room for the kind of inefficiency that results from misalignment. Success requires alignment – collaborative progress toward a shared vision. This vision is supported by dynamic knowledge of the full business impacts of activities, processes and relationships, and optimizing outcomes for multiple stakeholders.

Historically, this utopian vision has been easier to endorse than to achieve. It can even be a challenge to align within a single department. People often don’t know how their activities contribute to business objectives and what measures really denote success. Managers could be driving toward departmental goals that actually undermine higher-level strategy.

The technology is currently available to support the alignment of strategy and execution across the organization and, in the process, to support the necessary cultural change as well. Read on for a discussion of the problems associated with misalignment and the key steps for achieving alignment.

- Alignment begins with a keen understanding of the organization – its strategy, market forces, risks, departmental performance, financial state and more – as well as understanding how each factor contributes to enterprise-level goals.

Alignment – the most sought-after benefit, and the most elusive

Spending on performance management initiatives is expected to exceed US\$24 billion this year. Expectations are high. Despite the large amounts of money being poured into dashboards, scorecards, business intelligence and analytical applications, many organizations are still not reaping the full benefits they expected from their initiatives.

In a BetterManagement.com survey, respondents from more than 1,100 companies reported that the most important benefit they hoped to gain from their performance management initiatives was alignment. In fact, the top three most sought-after benefits related to alignment in the survey were: strategic and cross-departmental alignment, financial alignment and resource alignment/optimization. Financial transparency ranked fourth in importance, and revenue growth was fifth.¹

Why was alignment more important than revenue growth and financial transparency? The thinking seems to be that alignment is essential to operational efficiency and effectiveness at the corporate level. Get your house in order first, and the rewards (financial transparency, revenue growth, agility, competitive advantage, etc.) will follow.

So, what has been the most elusive benefit to date? Alignment. The survey respondents reported having the most difficulty achieving strategic and cross-departmental alignment – the primary benefit they hoped to gain from performance management. Resource alignment or optimization, along with agility, represented the second-largest gap.

This gap will likely increase as the business milieu grows more demanding and complex. Globalization forces organizations to try to align across far-flung geographies, cultures, languages and markets and in so doing can highlight our divergences more than our alignment. Mergers and acquisitions require organizations to align across disparate systems, processes and work forces.

¹ *The Truth About Performance Management: A Report of Survey Findings*, SAS, January 2007.

Four common types of misalignment

What would it mean to your organization if you could align all of the organization's activities and resources toward an agreed-upon strategy for success?

Instead of turf wars designed to maximize individual results, you'd have collaboration toward collective success. Instead of duplicated efforts that waste resources, you'd capitalize on opportunities to join forces and share processes. Instead of plans and budgets created in departmental silos, decisions would be made in holistic context to drive enterprisewide performance. And, if forces beyond your control dampened the anticipated outcome, you could respond with agility – and not only salvage investor confidence but perhaps even increase it.

Sounds great, doesn't it? However, most enterprises – even those that have made significant investments in performance management – are still struggling with various types of misalignment.

1. Departments may be out of step with enterprise-level strategy

BetterManagement.com research has shown that although most performance management efforts are multidepartmental, only a third of them are aligned across departments.² This is a problem because different departments naturally would drive toward different goals.

In sales and marketing, customer acquisition, retention and revenue are the focus. In finance, it's about transparency, costs and stewardship. In operations, the quest is for efficiency. It would be only natural for managers to drive toward goals and metrics that support their business units rather than the organization as a whole. If not strategically aligned, success in one department may be cannibalizing success in another.

2. Budgeting and planning processes may not be aligned with enterprise-level strategy

Most departmental budgets change little from year to year, even though priorities and needs most certainly do. Budget allocations should reflect the dynamic priorities of the department and organization. However, there is often limited transparency into whether last year's expenditures reflected business priorities or drove success and, if they did, in what way. In this culture, department heads may make short-term budget decisions that undermine long-term goals.

When the budget is not aligned with strategy, how can the activities and resources funded by that budget be aligned with strategy? Time, money and energy will be spent on the wrong activities, and it will be difficult to attain financial and nonfinancial goals.

² *The Truth About Performance Management: A Report of Survey Findings*, SAS, January 2007.

3. Allocations of people and equipment may be misaligned with enterprise-level strategy

Exactly how are resources applied to drive the organizational objectives? That's a hard question to answer when every department handles performance measures and processes in its own, unique way. Ineffective use of resources inevitably contributes to low employee morale, inadequate planning, excessive overhead and underperformance.

Without a clear picture of resource utilization across the enterprise – and interdependencies across functional areas – managers can't know how to efficiently allocate resources to optimize organizationwide results. Employees won't be motivated to excel because they can't measure or monitor – or be rewarded for – the way their contributions help the organization.

4. Enterprise-level strategy can be misaligned with external forces

The organization's strategy should reflect changing market conditions, the regulatory climate and risk scenarios. Misalignment on this dimension can be particularly costly.

Suppose a financial institution ran a campaign to promote credit cards and reduced application requirements to welcome more prospects. The institution might open more card accounts to meet a short-term goal, but suffer when many new cardholders prove to be not creditworthy.

Alternately, a strategy could be perfectly valid – in its day – but not be aligned to a changing world. Who wants to be the company delivering peak volumes of SUVs when gas prices top \$3 a gallon? Who wants to mass-market roll film and processing when the majority of consumers have switched to digital photography? Who wants to focus on dial-up ISP when the market expects broadband speed?

Without alignment

The cumulative effect of misalignment can be dramatic. The organization loses strategic focus and therefore cannot plan effectively. Misuse of resources leads to high overhead and lackluster performance. Employees are not motivated to excel, and executives lose credibility. Without alignment, the organization misses new and innovative ways to improve strategies for customers, products or financials.

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- Lack of alignment increases inefficiencies, risk and competitive threats. It prevents optimal execution of the organizational strategy. Ultimately, the business may be unable to achieve its goals and make necessary improvements, unless all divisions work in concert and have a shared vision of success.
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Three obstacles to alignment

In the quest to align organizations for performance improvement, executives must have sufficient answers for three key questions:

- Do I have all the information I need to understand performance today across the enterprise?
- Have I articulated and communicated the strategy in a way that reflects business priorities?
- Am I able to drive these priorities throughout the organization?

1. Inability to get the information you need

If an organization is to align activities, finances and resources across all departments, then decisions must be based on unified, consistent and accurate information. Dashboards, scorecards and strategy maps are effective only if they represent reality across organizational entities, budget categories and resource allocations.

The fact remains that information accessibility and quality remain huge concerns. Needed information typically resides in a multitude of separate systems that barely speak to each other, if at all. Departments often hold fast to their data, assumptions and metrics, budgets, and reports – reluctant to share.

More than one in four companies surveyed by BetterManagement.com cited data inaccuracy as a major obstacle to performance improvement. Less than half perform data cleansing and rationalization and most consider the lack of system integration their biggest technology challenge.

2. Lack of a focused and clearly communicated strategy

A strategy, no matter how brilliant, will be worthless if nobody knows what it is. Employees often do not have a clear understanding of the organization's goals or how each unit – and each employee – should contribute toward those goals.

First, what is strategically most important? Departments may have their own ideas. Without shared vision, they will support their own objectives in isolation of others, making it difficult to align day-to-day operations with long-term strategic goals.

A nonaligned organization is likely to measure hundreds of metrics that may or may not contribute toward objectives, or might not contribute in quite the ways imagined. Without the necessary tools, it might be impossible to measure intangible aspects of the business, such as the value of information or innovation, for performance management efforts.

The strategy should focus on which objectives are most important to the organization as a whole, how they are supported by activities from key departments, and how success or failure will be measured.

Once established, the strategy must be clearly articulated and understood.

3. Inability to drive the strategy throughout the organization

Even with a clearly understood strategy, organizations rarely go through an evaluation of resources (people, technology, money) to determine how they support the strategic goals of the organization. As a result, optimal execution of this strategy becomes a pipe dream.

Even with an evaluation it's difficult to gauge the true costs of an activity that spans many areas to determine its relative value in fostering success because most organizations track costs and activities by department or function. Moreover, functional areas have substantial impact on each other, and there is generally little or no sharing of information and metrics across their various systems and processes – no clear way to establish accountability to strategic objectives. Whether you are managing a supply chain or developing holistic campaigns across channels, products or customer segments, *optimizing* organizational performance depends on alignment and collaboration. But business unit goals tend to be out of step with each other and the goals of the organization. Accountability rarely extends from one unit to another. From the enterprise level, it's hard to see and manage the bigger picture without insight into the dependencies, activities, resources, risks and results across units.

In a recent survey of C-level executives, lack of shared information across departments was cited as the fifth-biggest obstacle to performance management success.³

People can feel threatened by the accountability that comes with performance metrics. It's not surprising. Accountability can improve performance, but it can be a double-edged sword if it comes with a sense of insecurity and unwillingness to collaborate or share information.

In addition to the cultural obstacles, enterprises are often stymied by systems and processes that weren't designed to create that kind of comprehensive and verifiable picture that can be confidently shared (as appropriate) with internal and external audiences.

Managers need to know what factors are driving the numbers and what strategies can be put in place to improve performance – and they need to know this quickly, or they will rely on gut instincts that may point them in the wrong direction.

³ *The Performance Management Exchange*, BusinessWeek Research Services and SAS, March 2007.

Creating Accountability

Mark Graham Brown, business consultant and author of three books on balanced scorecards, says creating a culture of accountability is a matter of three simple steps that organizations rarely follow:

1. Set clear and measurable goals and expectations for employees with little overlap in responsibilities.
2. Develop a scorecard for all employees that provides feedback on key performance measures at least monthly.
3. Provide personal and powerful positive and negative consequences for good and poor performance via promotions, perks, compensation and performance ratings.

Three steps to alignment

The issues previously discussed are problematic for many organizations today. Fortunately, the technology is available today to support alignment and help drive the cultural change that must go with it – including accountability and collaboration. In the pages that follow, we have outlined three key steps to get you there:

1. **See it.** Get an integrated, enterprisewide view of all factors related to performance.
2. **Say it.** Articulate a focused strategy and consistently communicate the strategy with results.
3. **Manage it.** Align activities and resources to your strategy.

See it – get an integrated enterprisewide view of all factors related to performance

The cornerstone of improving transparency and an integrated enterprisewide view of performance lies in the integrity and accessibility of your data. An effective performance management system seamlessly integrates information from across functional areas, such as finance, marketing, customer service, sales, human resources, IT, etc. and incorporates activity and process costs.

Fortunately, the entire data management process can be automated – from collecting data from any source, to finding and fixing bad data, to storing data in a repository specifically designed for analysis and reporting. The information must be current, relevant and available on demand.

Also, it should be shared in a role-specific way with a repository that includes documents and standard reports that are automatically generated by the system. Decision makers should be able to evaluate and drill down into the information important to them, then share the information with others across the organization.

These are all critical activities in establishing an integrated, consistent source of information. To be accurate and effective, this integrated knowledge base is continually updated, validated, reconciled, cleansed and managed for integrity.

The result is a business intelligence platform that enables timely, consistent and accurate understanding of the factors that influence performance so that managers and executives can track activities and outcomes in alignment with organizationwide strategy.

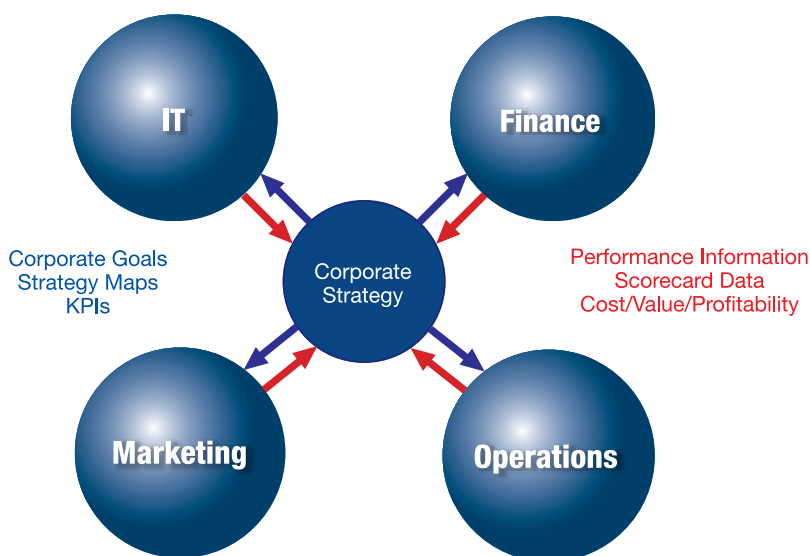


Figure 1: Built on a common business intelligence platform, performance information can be communicated throughout the organization to build alignment.

Say it – articulate a focused strategy, and consistently communicate the strategy with results

Gaining focus is one of the most difficult challenges an organization faces in performance management because it requires tough decisions on what is NOT a priority. Overcoming political arguments and focusing on the common good of the company instead of individual egos is of primary importance. Also, instead of selecting metrics you are comfortable with, select those that drive desirable outcomes. Lastly, a balance of leading and lagging metrics is essential.

When you have sufficient data, prove that the metrics correlate (see sidebar “Technology to tame ‘metric madness’”). Articulating this will help you quantify the metrics’ importance and help keep focus. Recognize, however, that you won’t always have the data. Don’t wait for perfection – create a hypothesis and ensure you track, measure and prove the correlation over time. If it doesn’t work out, change it and repeat the cycle.

When you have a strategy and a series of objectives and metrics, communicate via strategy maps that help employees understand how value flows through the organization from people and technology through internal processes to customer satisfaction, loyalty and wallet share – all the way to financial goals and outcomes. If done right, a strategy map not only communicates the flow, but shows how different departments and functions are connected in the value chain, which reinforces alignment, and ensures accountability and collaboration.

Each map does not cover every metric or process in an organization – only those that signal overall success or failure in executing the strategy at a specific level (e.g., division, department, team or individual). Through the use of key performance indicators (KPIs), employees can identify or focus on areas that require immediate attention. Too many metrics reduce focus and speed. As a rule of thumb, try to limit the number of KPIs to between 10 and 20 per person, team, department, division, etc.

Technology to tame “metric madness”

Is your organization chasing the right results? Metrics and objectives may start with intuitive or hypothetical correlations; they sound logical, based on personal experience. But can you prove they correlate? Can you quantify how much one metric has to change to achieve desired strategic objectives?

Correlation analysis can detect previously unknown patterns that can indicate a cause-and-effect relationship between variables. Using advanced modeling techniques, these cause-and-effect relationships can be isolated and highlighted. Regression analysis can uncover previously unknown relationships between KPIs in an easy and intuitive way. Where regression analysis can’t find a pattern, advanced analytical methods such as neural nets, heuristics, decision trees and genetic algorithms can be applied.

Once these relationships are known, organizations can more effectively bring business units and resources into alignment – and use the insights to guide ongoing optimization efforts. If you can’t prove relationships over time, adapt, replace or drop the metric from the scorecard/dashboard.

- Interconnected scorecards and strategy maps link departmental and organizational goals and share relevant, role-specific information at every level.

- With or without supporting methodologies such as Balanced Scorecard and Baldrige, organizations can develop responsive metrics and repeatable processes – and eliminate disjointed or competing strategies.

Strategy-setting advice

- Use language people can understand. Individual scorecards and strategy maps should use terms their users will recognize and understand.
- Be clear about definitions of terms in their contexts. A term may have a different meaning to different people or departments. For example, when marketing professionals speak about “profit” in terms of a campaign, they are probably using a different calculation and set of inputs than, say, the finance professionals would.
- Select metrics or KPIs that people can influence. Provide examples, stories or reasons to back up the claims.
- Use the scorecard and/or strategy map as the single version of the truth for communicating results and deliver them on a regular basis (monthly or even weekly).
- Make strategy contagious. Use every opportunity you can to discuss performance and how it is affecting objectives in the strategy.
- Walk the talk. Ensure everyone’s behavior is in alignment with strategy. If key members of an executive team say one thing and then do something else, others will lose faith and interpret the actions as a lack of real commitment from senior management.

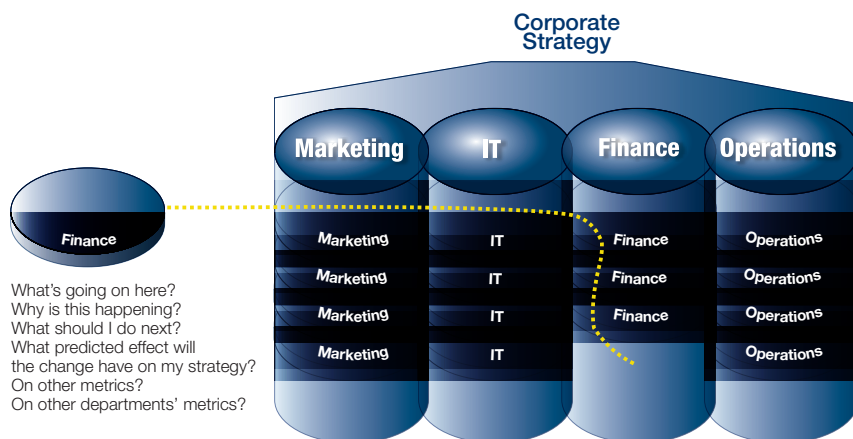


Figure 2: Built on a common business intelligence platform and driven by organizational strategy, departmental and enterprise performance can be aligned and optimized. Discover root causes of issues and the predicted effect of change.

Manage it – align activities and resources to your strategy

Now that you have your strategy articulated and communicated, the next step is to align resources to improve your chances of optimal execution. This process starts by looking at employees and aligning sufficient numbers (headcount) with appropriate skills, experience and capability to execute on specific tasks or initiatives. This phase should include an assessment for development and succession planning together with the risk of employee churn.

The next piece is technology: Ensure you have the appropriate technology available to allow your employees to make informed decisions in a timely manner. In this respect, you are aligning not just physical equipment and software, but capacity and service levels that support the strategy in a cost-effective way. Standardization may also be an important focus, reducing the number of technology overlaps (e.g., from five or more financial consolidation and reporting applications to just one, or buying a prepackaged solution instead of in-house development.) This helps with both education (as people rotate through different departments) and vendor service (cost and consistency of support).

Once you understand how your people and technology will be deployed, the last item is to allocate sufficient budget to fund the planned activity. During this phase of alignment, attention should switch to ensuring that the investments in people, technology and budget are appropriately deployed to deliver expected profit and value. This may mean looking at cost at a more granular “activity” level – given the resources being consumed.

It is also important to examine progress over time. Are you getting the expected outcomes? Does the strategy correlate? Has the market changed? Depending on your answers, you may need to realign resources or update your strategy to reflect new realities.

If cost becomes an issue, consider activity-based management techniques to get a better understanding of how cost accumulates throughout the value chain rather than reducing investment in resources as a reactive response. This will provide actionable insight for potential process re-engineering exercises that will improve both efficiency and effectiveness while retaining knowledge, experience and employee loyalty.

Another question to ask is whether departments can align and collaborate to optimize performance across business units. Many organizations have deployed packaged analytical applications for managing performance in HR, marketing, finance, procurement and IT. If these niche solutions are implemented in a complete, integrated environment, they become powerful forces in aligning departmental and organizational strategies.

Inter- and cross-departmental accountability depends on trust and reliable information. Departments could share information based on common and consistent information, standards, processes, measurements, analysis and reporting – with proven business logic and business rules. A connected framework, bolstered by a business intelligence platform, supports accountability and fosters collaboration. For example, an integrated financial management solution helps synchronize financial and operational strategies by creating a complete view of operational and financial information in a consistent environment. An integrated human capital management solution enables HR and other departments to collaborate and align workforce strategy with organizational strategy and seamlessly incorporate workforce analysis into financial planning.

Performance management applications leveraging interconnected scorecards and strategy maps can show how the organization is and is not aligned. Managers can recognize the chain of events that triggers costs related to people, materials, equipment and facilities across departments. They gain new insight into cause-and-effect relationships that link resources and processes to results. Performance can be viewed holistically.

Also key in properly managing performance is ensuring a closed-loop process is in place. Internal and external conditions change. Strategies, KPIs and activities all need to be adjusted to changing internal and external needs.

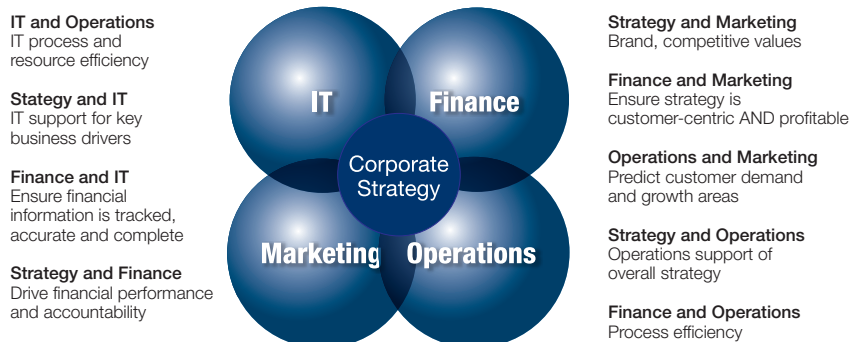


Figure 3: The aligned organization shares intelligence to drive cross-departmental and enterprise improvements.

Performance information on each department and their connections become more significant when leveraged together so that departments, finances and resources can be aligned to drive toward collective success.

Aligned performance management in action

Organizations that have managed these steps – see it, say it, manage it – achieve notable successes. For example:

- A branch of the US military uses SAS® to reduce costs and cycle times and to justify requirements. According to the project leader, the solution has helped resolve enduring resource utilization issues and reduce cycle times from 40 percent to 80 percent.
- A state department of transportation uses SAS to align activities with a realistic picture of costs and value, ultimately saving more than \$2 million annually.
- A European retail giant uses SAS to align regional managers with headquarters in the budgeting process and has dramatically accelerated budget and reporting cycles.
- A major European city administration used SAS to implement a quality management program for public administration. The tailored balanced scorecard has helped the agency demonstrate and maintain high quality of service among its staff of 60,000.
- A large IT provider uses SAS to link strategic indicators with the capacities and costs of the production process. Making indicators and information available to all decision-making levels, the company has achieved alignment across divisions and departments with respect to status, objectives, services and costs.
- A national institute for public administration uses SAS to integrate data from Oracle, SAP and other systems, analyze the information and present executive-level reports in a dashboard format. The solution integrates key performance indicators that draw on data from three separate systems to align operations with strategy.
- A major hospital uses SAS to align all departments with strategy. The solution integrates data from 29 sources and draws correlations between different areas of the hospital and different measurements to solve strategic and day-to-day issues – ultimately reducing costs while improving patient outcomes. “With SAS, we’ve built the infrastructure to drive strategy deeper throughout the organization,” said the hospital’s vice president of clinical excellence.

“In our experience, healthy companies, however scattered and disaggregated physically and organizationally, generally work toward a common cause. They usually achieve this kind of alignment when they sketch a compelling vision of the future for everyone connected with them – employees in particular – by articulating a shared identity that rises above individuals, functions, and business units; by reflecting stakeholder concerns in corporate values; and by reinforcing the sense of common purpose with formal mechanisms, such as performance contracts.”

Anatomy of a healthy corporation, Aaron De Smet, Mark Loch and Bill Schaninger, *The McKinsey Quarterly*, May 2007.

Achieving alignment

Business Intelligence Competency Center

A Business Intelligence Competency Center (BICC) is a cross-functional team with a permanent, formal organizational structure and executive sponsorship. This center of excellence plans and prioritizes the organization's business intelligence (BI) initiatives, manages and supports those initiatives, and promotes broader use of BI throughout the organization through application design, user training and technical support.

A BICC provides a central location for driving and supporting an organization's overall performance management strategy. Centralizing these efforts ensures that information and best practices are communicated and shared through the entire organization so everyone can benefit from successes and lessons learned. As such, a BICC is an excellent avenue for aligning the organization through performance management.

The technology enablers of alignment

SAS provides the broadest, deepest range of offerings for performance management. All SAS software is built on a single enterprise intelligence platform that seamlessly integrates data integration, storage, business intelligence and analytic intelligence.

Of particular note, SAS has the broadest range of analytical capabilities, enabling you to identify, quantify and prioritize improvement opportunities, mitigate threats and measure results. Integrated forecasting and simulation, coupled with correlation analysis, enable you to anticipate the future state of operations. SAS can forecast and provide a confidence interval for its projections.

SAS for Performance Management brings context and direction to business intelligence initiatives and supports a continuous process for improvement across the enterprise. Together, the SAS capabilities in the following table let you do more than manage the performance of your organization; they help you align it for continual improvement.

Technology	What it does	How it supports alignment
Dashboards/ scorecards	Monitors and displays key performance indicators that tie to strategy, with at-a-glance visuals.	Helps organizations focus on performance and opportunities to take appropriate action, align resources and day-to-day activities with corporate strategy and adapt to meet changing conditions.
Strategy map	Provides a visual macro view of an organization's strategy.	Helps align the organization by articulating its goals and the initiatives that support those goals throughout the enterprise.
Data integration and data cleansing	Brings together data spread across the organization, transforms and cleanses data in real time, and ensures that data is consistent and accurate.	Creates a common foundation for delivering trusted information throughout the enterprise. Helps organizations add value to their data and ensures access to the best possible data for operations and decision support.
Financial management	Used by business-unit heads for budgeting and planning and by finance executives for consolidation and reporting, as well as budgeting and planning.	Helps synchronize financial and operational strategy across the organization supported by repeatable, sustainable processes for financial reporting, risk analysis and achieving performance goals. Provides a process to deliver financial strategy to every level of the organization.
Performance-based budgeting	Links an organization's funding to its goals, strategies, programs, resources, services and results.	Helps organizations create budget requests that not only take into account the funding they would like to receive, but also the outputs and outcomes they expect to produce as a result of that funding.
Human capital management	Optimizes the work force, ensuring alignment with organizational goals.	Ensures that the human capital strategy is aligned with organizational strategy, and that people are in the right jobs and deliver consistently as individuals, teams and groups. Includes proactive workforce planning.

Technology	What it does	How it supports alignment
Activity-based management	Helps determine accurate costs and cost drivers at the activity level.	Helps organizations identify opportunities to control cost and improve process efficiency by determining the true cost of a product, process or service. Organizations can better understand which resources are consumed by an activity and the financial consequences.
Process-aware business intelligence	Provides near real-time insight into current processes.	Helps organizations understand how to monitor and manage their processes to identify bottlenecks, improve efficiencies and net operating margins and change workflow as a result of impending business and/or process delays, outages or idle capacity.
Department-level performance/resource management	Optimizes processes, resource utilization and allocation at the department level in support of strategic goals.	Function-specific performance metrics provide insight into resources, services and financial data to enable fact-based decisions that improve department-level performance in alignment with organizationwide strategy.

To find out more about SAS solutions for performance management, visit www.sas.com/solutions/pm.

About SAS

SAS is the leader in business intelligence and analytical software and services. Customers at 43,000 sites use SAS software to improve performance through insight from data, resulting in faster, more accurate business decisions; more profitable relationships with customers and suppliers; compliance with governmental regulations; research breakthroughs; and better products and processes. Only SAS offers leading data integration, storage, analytics and business intelligence applications within a comprehensive enterprise intelligence platform. Since 1976, SAS has been giving customers around the world THE POWER TO KNOW®.



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