Exhibit 28

Executive Summary

The External Environment

The channels of distribution being used by software publishers have continuously evolved over the past few years. The channels have become highly fragmented, specialized, and are differentiating themselves from one another in a variety of ways. These methods of differentiation are based as much upon the market segment that they are trying to serve, as they are driven by competitive pressures. New and emerging channels of distribution are becoming viable alternatives that are attractive to software publishers and customers alike. As the channels and customer segments have differentiated so have their methods of doing business. The need for greater flexibility by publishers who enter into relationships with these diverse channels for software distribution is clear. A "one size fits all" operating philosophy is no longer an acceptable option for publishers wishing to compete aggressively within the channel.

Emerging distribution channels include CD-ROM and electronic software distribution. These forms of distribution have the potential to impact existing channels as they mature and become more widely available for general use. They will also have the capacity to put increased pressure on software publishers to provide lower costs to resellers due to the obvious reduction in manufacturing and associated operating costs.

The "Consumer Channel" (ie: mass merchants, office clubs, wholesale memberships, home electronics retailers) is quickly beginning to have more and more influence on the software distribution channel. IDC has estimated that by 1995 40-45% of the reseller channel will be accounted for by this segment.

VAR's, System Integrators, and National Network Integrators play an increasingly important role in the recommendation of workgroup software solutions. They are becoming more and more interested in generating revenue by selling service and support over the actual sale of software. They are key influencers and recommenders of the software that they service and support.

Industry leading software publishers (Microsoft, Lotus, Borland) have shown a willingness to aggressively explore new and lower revenue (lower profit ?) generating distribution practices. It appears to many that these are tactics, initially implemented to expand market share, will have so much influence on the market place that more traditional, higher priced distribution models will find it difficult to compete effectively in the future. The net of effect of this is likely to be a benefit to end users (lower prices) but a significant margin and revenue squeeze for publishers and traditional channel partners. Examples of these tactics include: OEM distribution, software bundling, broad based full product sampling, direct marketing to end users, and dramatic price reductions on full product offerings.

OEM/Bundling competition is aggressive and well staffed. It is our understanding that Microsoft alone has over 30 people in their OEM department offering bundles to OEM's with a volume commitment as low as 100 units. Software bundles (pre-loaded on chips) sell for only a few dollars per application. They are bundling for share...share...share! The

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good news appears to be that leading hardware manufacturers have a renewed interest in bundling with WPCorp. It helps them differentiate their offering. We will need to become much more aggressive to satisfy their requests and realize the benefits of these opportunities.

There has been continuing growth in the direct mail market place... both in general and within the computer software industry. Consumers and small to mid-size business are increasingly purchasing products through the mail. Resellers and publishers alike are reacting to this trend by developing well defined data bases of their customers.

The need for effective software registration is taking on a new priority and a renewed emphasis is being placed upon it. Understanding customer needs and profiles has become critical to effective sales and marketing programs. Maximizing a publishers install base will be essential to their long term success. This will require appropriate registration practices, database technology, as well as a high level of emphasis on direct response and direct sales program development and training.

The likelihood of increasing postal rates will have a significant impact on the direct marketing industry. Higher rates, along with the expected re-classifications within the US postal department, will alter the ROI that is currently being experienced.

The Internal Environment

1994 will be a year of transition within Channel Sales and Marketing. By years end we will have completed a reorganization of our resources from the top down. We are more focused on the channel like never before.

We will continue to focus our primary attention on the indirect channel of distribution using wholesale distributors, resellers, VAR's, mass merchants, mail order companies, and others to assist in the accomplishment of our sales goals. We will learn to treat them as our customers, as well as an extension of our sales and marketing force. We anticipate that approximately 80-85% of our gross revenue will be realized through the coordinated efforts of these indirect channels.

Additionally, we will continue to push the development of our recently established Direct Response Department... the combination of Direct Marketing, Direct Sales, and Product Registration. Our plan calls for direct sales to account for approximately 12% of total revenue by maximizing the existing resources of Customer Support, Information Services, Orders Processing, and Database Marketing. In addition, we will commit our secondary level of attention to improving the capture and development leads from trade shows, seminars, and corporate advertising response mechanisms.

We have reorganized the field sales group into four specific sales divisions, one of which is channel sales. This organizational shift and renewed focus on our channel partners will have a favorable impact throughout 1994 and beyond. We will begin the process of moving full account responsibility to the field, but our primary concern is not to transition in such a hasty manner as to lose ground with our partners. Therefore we will institute a controlled and deliberate process for transition. The majority of the field sales personnel who were assigned to the channel team have very little channel experience. We

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have a need for focused channel training as a result. In addition, we will best served by hiring experienced channel reps from other software publishers as the opportunities to improve and upgrade our sales force exist. There is work to be done internally on the self esteem of the Channel Sales force. For reasons that are not clear, many of them view themselves and are viewed by their corporate, government, and education peers as being at the "bottom of the barrel". I, for one, feel much differently and intend to correct the prevailing perception.

In order to more efficiently contact and service "second and third tier" channel accounts we have organized with a minimal number of Inside Sales Reps who will be based at corporate headquarters and will be given specific account responsibilities.

It is my intent to add a Channel Marketing Department within the organization prior to the start of 1994. This team will be responsible for developing and coordinating channel marketing plans across channel segments for their "customers". The customers of this business unit will primarily be: product marketing teams; corporate, government, and education sales directors; and market solutions managers. We have lacked the necessary resources to adequately develop synergistic marketing plans that cut across key channel segments, and DRIVE sales through our reseller partners. It will also be the responsibility of this group to ensure that channel marketing plans are given appropriate consideration from an international perspective. This is considered to be one of the most essential areas of resource growth and development within Channel Sales and Marketing.

The addition of the Channel Marketing Department will give the current ECD's (Enterprise Channel Directors) the opportunity to spend far less time implementing day to day tactics with resellers and distributors, and a greater ability to focus their attention on their assigned channel(s). It will be their responsibilities to provide the strategies that will maximize WPCorp's position in each channel. They will become the strategists and will provide WPCorp with unique solutions and programs that will give us every possible advantage within their segment.

A key internal challenge for the upcoming year will be converting to a new order processing system. The new Oracle system will require development of new processes, procedures, and training. The result will be a significantly improved process for ordering WordPerfect products. However, this is just the beginning of the necessary enhancements. A "phase two" implementation within the Oracle system is necessary. Appropriate steps to define needs, costs, and benefits are underway. We will call on the executive committee to evaluate this request at the appropriate time and offer their support.

In order to successfully achieve our Direct Response objectives we will find it necessary to invest in key areas. Specifically, database marketing is currently unable to provide the level of service necessary to satisfy the needs of our product marketing teams. Customer Registration is severely handicapped and we continue to look for creative ways to pick up the slack. The influx of WPDos 6.0 registrations and the anticipated registrations for WPWin 6.0 have caused a need to add resource in registrations. Easy Move has also contributed to the overload. (Helping us remember that what is "easy" for our customers, is not necessarily "easy" or efficient for us). We are using temporaries and evaluating outsourcing opportunities to help remedy this situation, but our initial conclusions are that additional staffing will be required. Direct Sales is in the very initial

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stage of building a training and supervisory team that will impact the nearly one thousand operators involved in the successful implementation of our direct response objectives.

In our OEM and Bundling Department we are beginning to focus on this important business segment. Until recently we have played a strong defense but have not been able to field a full team on offense. In fact, we were not pursuing the business, but were actually limiting our participation to responding to requests. We have a one-size-fits-all model and have rarely been willing to exhibit the necessary flexibility to win the bid. We have not been clear in our objective when it comes to OEM Bundles. We have to decide if we are primarily concerned about market share and the new user, or if we only participate in OEM bundles when they meet our revenue and profit goals. We believe it is time to take a more aggressive approach to this channel of distribution and that our primary initiative should be to win market share. A proposal requesting Executive Committee support will be forthcoming prior to the end of our current fiscal year.

We have recently evaluated several CD-ROM distributors and have formulated a program that will allow us to participate in this emerging channel. We recognize this as an opportunity to take a leadership position among software publishers and we are prepared to grow this segment as end users exhibit an interest in purchasing software in this new manner. An important element to consider when implementing this plan is the impact it will have on our current reseller partners. We are also coordinating with Strategic Marketing to ensure that our software is ready and able to be delivered via encrypted CD-ROM technology.

While 1994 is our transition year, we recognize the urgency that exists in the area of fiscal responsibility. With average selling prices of WordPerfect products reducing significantly, it is crucial that we evaluate the use of all human and financial resources with an eye toward improving our ROI.

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Corporate Purpose: To develop, market, and support world-class applications software that meets the communication needs of our customers.

Department Objectives for Channels Sales and Marketing Department:

1. Ensure profitability by maximizing full revenue potential within our channels of distribution, as well as seeking every operational efficiency.

All that we are able to accomplish as a company hinges on our overall profitability. The following is a summary of specific goals which contribute to that profitability.

A. Increase incremental sales through all channels of distribution, including OEM and Direct Response.

B. Decrease operating expenses within the department and seek every opportunity to reduce the costs of doing business with our channel partners.

C. Establish a history of ROI and cost of sales ratios that are consistent with company's financial objectives.

D. Manage our departments to achieve our objectives. We will not be able to manage to all available opportunities.

E. Establish reporting to track performance against sales objectives.

F. Reduce staffing when and where systems enhance our efficiency, (ie: implementation of Oracle system in Orders Processing, outsourcing telemarketing and order fulfillment overflow, etc). *sponsor of phase two* *hold 95 Til*

G. Operate departments within approved budget, always looking for opportunities to improve budgeted ROI.

H. In coordination with PMD's, Channel Marketing, Direct Response, and Orders Processing, develop maintenance plans designed to drive sales between launches.

I. Redesign the registration process to increase the rate of registration, build brand equity, and add value to the consumer purchasing experience, while reducing the costs associated with registration processing. Work with MIS in the creation of the new Oracle database. (Customer registration will be at the core of this design effort.) *major for track yuan*

J. Reduce postal expenditures of WPCorp by monitoring outgoing mail and providing best possible discounts (estimated minimum improvement.. $1,000,000).

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K. Reduce expenses for materials developed specifically for OEM relationships. Leverage existing personnel resources within Channel Sales and Strategic Relations departments in order to maximize sales efforts into strategically targeted OEM accounts.

2. Support the business plans of the product marketing teams and ensure they achieve their objectives. Develop and implement effective channel marketing and sales plans.

We understand the necessity of helping PMD's achieve their objectives and will fully support them. Our greatest asset which will contribute to this objective is our perspective from dealing with distributor, reseller, and end-user customers on a daily basis.

A. We will develop and implement innovative, timely, and effective channel marketing plans that are created in accordance with stated objectives, while continually stressing an improved return on our marketing investment.

B. We will strive to improve communication and team work between departments.

C. We will continually seek understanding and clarification of PMD's expectations and objectives. Establish measurement methods that will help us monitor our performance and ensure that objectives are been met.

D. We will work in conjunction with appropriate departments to develop the necessary marketing database of our customers, their hardware and software dependencies, and their propensity to purchase via direct sales. We will additionally design and implement a direct response dealer program which is measurable and is intended to strengthen relationships with channel partners while simultaneously satisfying the direct sales demand.

3. Become experts in our areas of responsibility and apply that expertise in the best manner possible in order to ensure our employees and our company realizes their full potential.

By demonstrating expertise in our areas of responsibility we can ensure effective and profitable sales, marketing, order processing, customer service, and employee development.

A. We will establish a personal, professional development plan for each individual within our department. We will stress succession planning and career paths as appropriate.

B. We will outline a two year plan, designed to enable our supervisory personnel and sales representatives to perform at an higher, more appropriate level of expectation. Emphasis will be placed upon management training as well as sales

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and negotiating skills.

4. Strengthen service to our customers (internal and external / domestic and international).

By evaluating the needs and objectives of our diverse customer set and organizing our areas of responsibility effectively, we will be better able to provide superior customer service. We will emphasize understanding customer objectives, solution oriented sales and marketing techniques, as well as the continued improvement toward reducing errors and improving speed and efficiency in orders processing.

A. Train operators in Customer Support, Information Services, and Orders Processing to make effective use of all toll-free incoming calls (approx. 25,000 daily) by informing customers of additional WPCorp products and recommending purchases that will satisfy their needs.

B. Utilize systems (Oracle and Expandable) to better advise customers of order status.

C. Establish process improvement plans for interdepartmental coordination for each internal customer. Ensure early involvement for decisions, policies, and programs that will affect customer service.

D. It is essential that we recognize that our distribution agreements will need to be flexible enough to service the needs of a diverse set of channel customers, while remaining fair and equitable.

5. Increase team cohesiveness in order to achieve our objectives.

We are confident that by developing common objectives and synergies among members of the Channel Sales and Marketing team, we will be able to improve our effectiveness and cooperation.

A. We will strive to continually keep lines of communication between and within departments open... sharing the short and long term vision as appropriate.

B. Encourage and motivate employee input into processes, programs, and planning.

C. We will consider an active utilization of TQM within the department, empowering front line employees and their supervisors so that they can be responsive to the opportunities that they encounter.

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