



March 16, 2007

RE: Lowe's Announces Big Hammer Hardlines Marketing Data Pool

Dear Lowe's Supplier:

As you are aware, one of Lowe's key corporate initiatives has been to implement our Product Content Management (PCM) program. You should be well underway with your PCM efforts, so we are now moving forward with the next step in consolidated data collection at Lowe's. We are kicking off our Marketing Data initiative, incorporating the rich product marketing content necessary to promote and sell your products online, in-store and in print.

The global data standards do not yet support the marketing data required to meet our selling tools and advertising needs. Until all marketing data can flow through the GDSN (Global Data Synchronization Network), we are implementing an alternative to make doing business with Lowe's easier for you.

Effective immediately, Lowe's is partnering with Big Hammer Data to collect this product marketing content in their Hardlines Marketing Data Pool. This data pool includes product attributes (e.g., number of handles for a faucet, number of volts for a cordless drill), marketing copy and standard images. You will immediately see benefits through:


- Fewer data requests from Lowe's for print advertising, in-store signage, Lowes.com, in-store selling tools and other promotional activities
- Increased opportunities to have your product included in Lowe's selling tools – both online and in the store

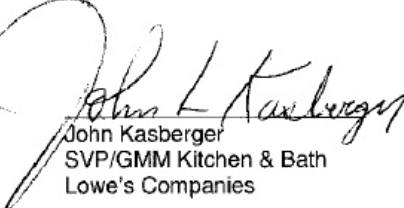
In order to achieve our mutual objective of more product sales in more channels, we must have your support. This is a required effort for doing business with Lowe's, and we have initiated an aggressive schedule that moves swiftly through each Merchandising Division. You will be receiving additional information directly from Big Hammer regarding the Hardlines Marketing Data Pool Program. Please review these communications carefully and take the steps outlined in each. You may review the program details and milestones on the Lowe's Supplier Program website www.lowes.bighammer.com.


If you have any questions about this program or our expectations, please email Lowe's at marketingdata@lowes.com. We look forward to a successful implementation and tangible benefits for all!

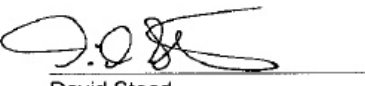
Sincerely,


Theresa Anderson
SVP/GMM Home Décor
Lowe's Companies


Gilnt Davis
SVP/GMM Hardlines
Lowe's Companies


John Kasberger
SVP/GMM Kitchen & Bath
Lowe's Companies


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