Exhibit 10–2   Description of EarthWear's Revenue Process

EarthWear provides 24-hour toll-free telephone numbers that may be called seven days a week to place orders. Telephone calls are answered by the company's sales representatives, who use online computer terminals to enter customer orders and to retrieve information about product characteristics and availability. The company's sales representatives enter orders into an online order entry and inventory control system. Customers using the company's Internet site complete a computer screen template that requests information on product code, size, colour and so forth. When the customer finishes shopping for products, he or she enters delivery and credit card information into a computer-based form.

Computer order processing is performed each night on a batch basis, at which time shipping tickets are printed with bar codes for optical scanning. Inventory is picked based on the location of individual products rather than orders, followed by computerized sorting and transporting of goods to multiple packing stations and shipping zones. The computerized inventory control system also handles items that customers return. Orders are generally shipped by United Parcel Service (UPS) or comparable services at various tiered rates, depending upon the total euro value of each customer's order. Other expedited delivery services are available for additional charges.

With the exception of sales to groups and companies for corporate incentive programmes, customers pay in cash (in stores) or with credit cards. EarthWear's major bank is reimbursed directly by credit card companies, usually within three days. Group and corporate accounts are granted credit by the credit department. When group or corporate orders are received from new customers, the credit department performs a credit check following corporate policies. A credit authorization form is completed with the credit limit entered into the customer database. When a group or corporate order is received from an existing customer, the order is entered, and the data validation program performs a credit check by comparing the sum of the existing order and the customer's balance to the customer's credit limit.