



Analytical Value LLC

November 30, 2005

Jim Hart and Bill Black are pleased to announce the formation of Analytical Value LLC, a professional association providing insightful financial analysis and management support for problem resolution. We are a new kind of professional firm – we don't have armies of junior consultants we have to keep busy, and we are committed to providing substantive value from our seasoned professionals. We have the flexibility to respond quickly in a crisis, or work efficiently to address your ongoing challenges. Check us out at <http://analyticalvalue.com>.

Based in Atlanta, Analytical Value offers a number of innovative services, including:

- **Quick Response Team**

In a crisis, you need to be able to call on resources you can trust to know what to do and how to get it done in time. Analytical Value professionals have years of experience dealing with troubled companies and immediate deadlines, and know how to hit the ground running while not requiring a great deal of guidance. Time is one of the scarce resources in business, and we help you make the most of the time available. Your clients need top-quality service in a hurry – Analytical Value is here to help.

- **Interim Management**

We have stepped in as receivers, interim CFOs, or temporary managers to keep businesses running while their financial and structural issues can be addressed. Long-term perspectives are important to business success, but sometimes you just have to make sure that the payroll is covered. The Analytical Value team has been there and done that, and we have demonstrated we know how to deliver results in stressful situations.

- **Financial Neutral**

Analytical Value financial experts can be brought in to evaluate such items as solvency, business valuation, damages or lost profits analyses, solvency determination, etc. We dig in to the financial data and develop meaningful analyses and recommendations targeted to resolve disputes. In one of our recent solvency investigations, Judge Margaret Murphy commended our work, stating “This was an exceptional use of the resources of the estate.”

- **Special Investigations**

Our team has worked on assignments involving fraud, white-collar crime, and bankruptcy with the FBI, Postal Inspector's Office, and U.S. Attorney's Office. We have investigated arson, asset impairment, business valuation, bankruptcy / insolvency, breaches of contract and fiduciary duty, business interruption, business damages, fraud, lost profits, lost wages, Ponzi schemes, professional malpractice, qui tam and various securities issues.

Jim Hart (jhart@analyticalvalue.com)
678.320.0079 • Fax 678.320.0119
1730 Mount Vernon Road, Suite G
Dunwoody, GA 30338

Bill Black (bblack@analyticalvalue.com)
770.698.8020 • Fax 770.399.6731
7040 Hunters Knoll
Sandy Springs, GA 30328