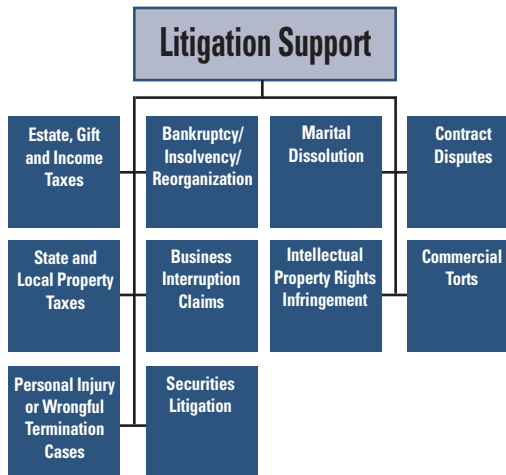


MERGERS & ACQUISITIONS

ATICG can fill a vital role in the area M&A. Drawing on decades of experience, we will provide defensible valuations as required, computations necessary to effectuate a Stock-Swap, design and organizational consulting, and other accounting and financial consulting services as required.

LITIGATION SUPPORT

ATICG's reputation is unsurpassed in assisting the legal community in resolving disputed value and financial-based matters. Our knowledge and experience allow attorneys to understand and focus on the key financial issues that influence the development of the case strategy. Our professionals become an essential component of your team from the onset. We assist you from the initial investigation and risk assessment through pleadings, discovery, interrogatories, depositions, and testimony preparation and presentation. Ron J. Lint, ASA, CEO has extensive court room experience as an expert witness.



RON J. LINT, ASA

Ron is CEO of ATI CAPITAL GROUP of COLORADO, a business appraisal and financial consulting firm headquartered in Colorado Springs, Colorado. Ron has earned the highest designation obtainable in his profession, Accredited Senior Appraiser (ASA). Prior to starting his own firm, Ron was a Chief Financial Officer in industry, after which he headed the Private Business Consulting Group of a major regional CPA firm, where he managed transactions involving business valuations, mergers and acquisitions, corporate financial consulting, and ESOP engagements. Mr. Lint is an expert witness in the United State Tax Court involving corporate valuation issues, and is a recognized expert in the implementation of Employee Stock Ownership Plans for private corporations. Ron is a graduate of Virginia Commonwealth University and has taught as a visiting instructor at the University of Denver Graduate Tax Program.

See full Vitae, to include Litigation Support experience on ATICG's web site: aticolorado.com

Ron J. Lint, ASA, CEO
ATI Capital Group of Colorado, LLC
16165 Tabor Creek Court
Monument, CO 80132

719-282-1722 (Office) 719-213-2113 (Fax)
719-439-8930 (Cell)

www.aticolorado.com / ron@aticolorado.com
www.excellentevideance.com



**CAPITAL GROUP
OF COLORADO, LLC**

A LEADING BUSINESS CONSULTING FIRM

ATICG provides professional services in:

Business Valuations

Employee Stock Ownership Plans

ESOP Trustee Services

Family Limited Partnerships

Estate Planning

Executive Compensation Plans

Business Transitions

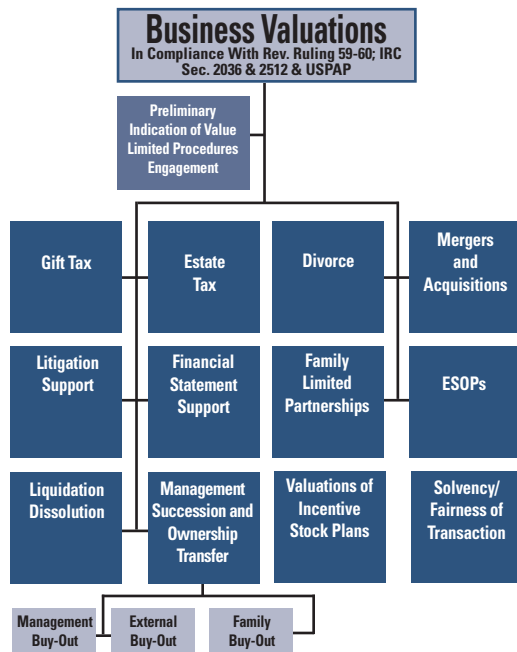
Litigation Support

BUSINESS VALUATIONS

All valuations are fully accredited by the American Society of Appraisers, Business Valuation Section, and performed by Accredited Senior Appraisers (ASA), the highest and most professional designation obtainable in the area of business valuations. Objective and professional, our valuations are fully defensible in courts of law. Ron J. Lint, ASA, CEO of ATICG is a designated Expert Witness in the U. S. Tax Court for business valuation issues. Mr. Lint has represented both the IRS and the Tax Payer in various Tax Court cases, demonstrating our professional stature and independence.

ATICG fully subscribes to technically rigorous report standards and guidelines that include: The Uniform Standards of Professional Appraisal Practice, as promulgated by the Appraisal Standards Board of The Appraisal Foundation; the American Society of Appraisers – Business Valuation Section (ASA); The Institute of Business Appraisers (IBA); and Revenue Ruling 59-60 and subsequent IRS rulings. Our reports are thorough, defensible, professional, and technically in line with current case law.

ATICG strictly adheres to the ethical standards of the American Society of Appraisers and, as such, we are prohibited from serving as advocates on valuation projects, thus ensuring objectivity and independence when rendering valuations or giving expert witness testimony in court.



EMPLOYEE STOCK OWNERSHIP PLANS (ESOPs)

ESOPs are the ultimate exit strategy and financial planning tool for successful private corporations. ATICG is a leader in the design and implementation of ESOPs. Our experience spans more than a quarter of a century, with numerous plans being implemented. Our emphasis is placed on creativity in the planning and structuring phase to produce maximum benefits for the company and the selling shareholder.

Experienced ESOP Trustee Services also provided for qualifying companies.

[Request our full brochure on Employee Stock Ownership Plans]

DID YOU KNOW?:

You can sell your company stock to an ESOP and pay NO TAX on the transaction?

DID YOU KNOW?:

You can actually purchase capital goods with pre-tax dollars, if structured through an ESOP?

DID YOU KNOW?:

You can purchase another company with pre-tax dollars, if structured through an ESOP?

DID YOU KNOW?:

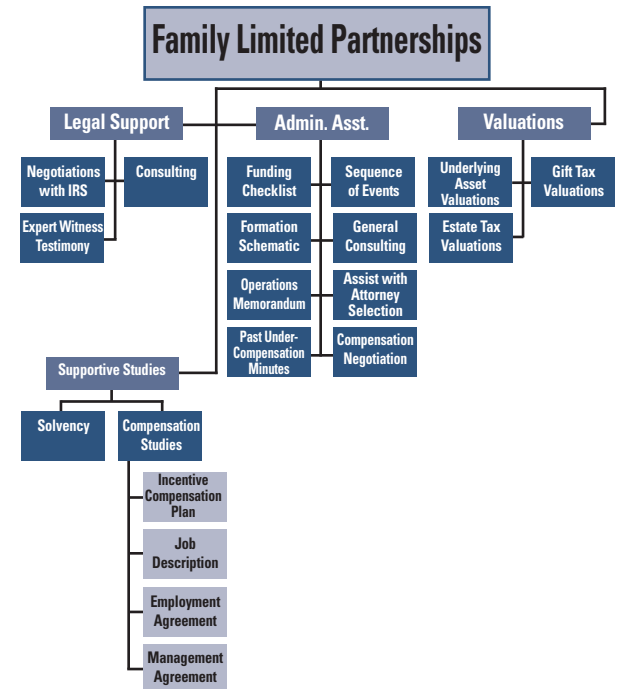
You can refinance existing debt through an ESOP and fully tax-deduct principal and interest on the repayment of the debt?

FAMILY LIMITED PARTNERSHIPS

A Family Limited Partnership (FLP) is a partnership formed by family members to facilitate the preservation, management, distribution, and maximization of the family's assets. The partnership is generally managed by a family corporation to ensure the viability of the partnership for succeeding generations. FLPs can provide solutions to many of the fundamental challenges families face, such as:

- Management and control of family assets during the lifetime of the senior family members, and the maximization of value as the assets are passed on to heirs;
- Reduction of current income taxes;
- Reduction of the taxable value of the family's estate;
- Facilitation of gifting; and
- Protection of family assets from the unreasonable claims of creditors.

ATICG has successfully valued and helped structure over 900 FLPs for gift and estate tax purposes. In addition, Ron J. Lint, ASA, CEO of ATICG served as expert witness in two of the most famous Tax Court cases in recent times: the **Estate of Albert Strangi** and the **Estate of Webster E. Kelly**, both in the 5th District.



ESTATE PLANNING

Our estate planning services always include working with a competent attorney who will prepare all legal documents. ATICG will offer suggestions as to the reduction of one's estate for gift and estate tax purposes. Trusts, FLPs, ESOPs, Qualified Plans and other planning tools will be utilized in the design of a structure that fits the client's needs and financial condition.

EXECUTIVE COMPENSATION PLANS

Executive compensation should be determined in accordance with the requirements of IRC Sec. 162 and related sections. Executive compensation works best when tied to performance and approved by the Board of Directors of the company, even if a small, privately held entity. ATICG can assist the client and his advisors in developing a comprehensive Executive Compensation plan that includes incentives, desired results, and makes use of both Qualified and Non-Qualified Plans.