

	National Peer Review Benchmark Data				
YTD Qtr Ended: 6/30/07	Chicago	Philly	Dallas	Orlando	LA
<b>Gross Margin Percentages</b>					
Proprietary Product (SaaS or License Model)		-	-	-	-
Product (Resold)	8.3%	12.5%	18.0%	20.0%	25.0%
Technical Services	66.0%	42.0%	50.0%	26.7%	36.7%
Professional Services	73.3%	46.9%	44.8%	32.7%	15.0%
Managed Services	53.3%	51.7%	85.0%	97.3%	13.3%
Classroom Training					
Staff Augmentation Services	0%	60.0%	80.0%		45.0%
Special	0%	100.0%	0%	0%	0%
Combined All Services	60.6%	43.9%	50.6%	47.3%	34.6%
Overall Gross Margin	41.0%	31.9%	46.7%	30.3%	34.1%
<b>GM as a % of LIGM (Labor Inclusive GM)</b>					
Proprietary Product					
Product (Reseller)	7.4%	15.4%	3.9%	41.3%	3.6%
Technical Services	9.8%	16.1%	3.3%	8.3%	78.6%
Professional Services	32.5%	57.6%	71.0%	20.2%	2.1%
Managed Services	47.3%	2.4%	18.6%	30.2%	2.9%
Classroom Training					
Staff Augmentation	0.0%	6.9%	4.4%	0.0%	12.9%
Combined All Services	89.6%	83.1%	97.2%	58.7%	96.4%
Other	3.0%	0.0%	-1.1%	0.0%	0.0%
<b>GM by Headcount</b>					
Associate	\$25,037	\$35,162	\$23,487	\$14,667	\$14,286
Technical Assoc.	\$33,000	\$35,000	\$30,000	\$6,667	\$27,500
Prof. Assoc.	\$36,667	\$53,571	\$36,111	\$12,250	\$7,500
Managed Serv. Assoc.	\$32,000	\$0	\$56,667	\$36,500	\$2,500
Instructor					
Staff Aug Assoc	\$0	\$45,000	\$40,000	\$0	\$18,000
Special Associate	\$0	\$0	\$0	\$0	\$0
All Associates (not admin)	\$33,667	\$45,042	\$38,696	\$15,778	\$19,286
<b>Balance Sheet</b>					
Return on Assets (ROA)	524.7%	252.9%	99.6%	-38.9%	244.7%
Accounts Receivable DSO	0.1	17.9	15.5	9.5	12.6
Total Inventory Days	0.9	6.5	0	3.6	21.5
Debt to Equity	0.2	0.4	0.6	2.2	8.0
<b>Expenses as a % of Net Revenue</b>					
Sales Comp	1.0%	5.2%	7.8%	17.5%	3.7%
Services Labor Comp	33.5%	51.4%	48.7%	34.9%	56.5%
Mgmt/Adm Comp	14.8%	5.6%	11.2%	16.1%	5.0%
Total Overall Comp	49.2%	62.2%	67.7%	68.5%	65.2%
Occupancy Expense	3.0%	1.5%	2.8%	8.1%	1.6%
Internal Training Exp	0%	0.4%	0%	0.3%	0.2%
Employee Benefits	3.0%	1.5%	0.6%	6.7%	1.6%
All Other Exp.	7.9%	6.0%	19.6%	21.5%	6.2%
<b>Labor Expense as a % of GM</b>					
Technical Direct Labor	31.3%	58.0%	50.0%	60.0%	52.2%
Prof. Direct Labor	24.1%	53.1%	55.2%	67.1%	83.3%
Mged Serv. Direct Labor	42.9%	44.6%	15.0%	0%	86.2%
Instructor					
Staff Aug Direct Labor	0%	40.0%	20.0%	0%	55.0%
Special Direct Labor	0%	100.0%	0%	0%	0%
<b>Profit Before Taxes</b>					
Total Revenue \$	\$825,000	\$2,040,000	\$980,000	\$800,000	\$2,050,000
Total LIGM \$	\$338,000	\$650,500	\$458,000	\$242,000	\$700,000
Profit \$	\$188,000	\$383,500	\$80,500	(\$23,500)	\$367,000
FTE Total Associates	13.50	18.50	19.50	16.50	49.00