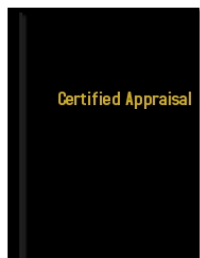


Are You Making A Costly Mistake By Not Looking At Your Machinery & Equipment?

Most business owners do not know that an error in judgment in appraising machinery and equipment can be costly. That's why as a business owner, you should have confidence that the values are true and are backed by evidence to support the fair market value.



All appraisal reports are not created equal. ProBiz Consulting Inc. delivers a comprehensive and detailed Certified Appraisal Report consistent with the ethics and guidelines mandated by the Uniform

Standards of Professional Appraisal Practice (USPAP). USPAP, promulgated by Congress and the Appraisal Foundation, is the leading authoritative source for appraisals.

That's why you can expect to receive an accurate, irrefutable, defensible, and descriptive Report that includes photographs, model and serial numbers, and other descriptive information that will withstand scrutiny. Our assignment of value is based on extensive research, personal inspection, contact with manufacturers, and suppliers to determine what your items are really worth.

Who Needs An Appraisal?

- **Business Owners** need an Appraisal for insurable value, selling, financing, expansion, and strategic growth.
- **Bankers** need an Appraisal in support of loan decisions.
- **CPA's** need an Appraisal when helping their clients convert from a C Corporation to a Sub-Chapter S Corporation, Estate and Gift Planning, Trusts, Sarbanes Oxley, and FAS 141/142.
- **Attorneys** need an Appraisal to substantiate accurate and realistic values that withstand IRS and Court scrutiny.

Exemplary Services Provided By An Industry Leader

- **"Exit Plan" Consultation** - Find out a winning strategy to maximize your financial future.
- **Business Brokerage** - Whether you're looking to buy or sell, seek the assistance of the experts.
- **Business Valuation** - Find out what the business is really worth.
- **"Turn Arounds"** - Expert consultation by successful business professionals.

What Everyone Ought To Know About The Value Of Their Business And Its Machinery & Equipment

Discover Why You Need To Know And How You Can Find Out What Your Business Or Its Machinery And Equipment Is REALLY Worth

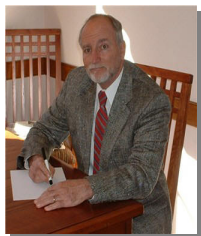
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Why Trust The Value Of Your Business Or Tangible Assets To Just Anyone?

Some business owners don't know what the value of their business is really worth. Unfortunately, some business owners arrive at the value of their business by using tax returns, depreciation schedules or financial statements prepared for tax purposes as the only financial presentation of their business. But you should know, book value is not the same as true "fair market value". While



"book values" may be good for tax purposes, tax returns and financial statements do not reflect years of hard work in themselves and do not show the entire value of the business and its assets. If the business is

Lou Sauer, SBA, CMEA

profitable, there exists a value for goodwill. Some people would call this "Blue Sky". While Blue Sky cannot be justified by buyers or lenders, goodwill can be computed and justified.

Business owners need a value they can rely upon that will hold up to scrutiny with lenders, buyers, IRS, courts and others. That's why it makes perfect business and financial sense to call upon the skilled professional, Louis R. Sauer, Senior Business Analyst, (SBA) skilled in professional business valuations, who is Certified. You can rely on a substantiated and defensible value of your business that will hold up to scrutiny.

Find Out If You Need An Appraisal

If you can answer "YES" to any of the following business situations, you absolutely need an independent third party appraisal. Obtaining a Certified Appraisal from a Certified Machinery & Equipment Appraiser (CMEA) will provide you with a substantiated and defensible value.

- ◆ Buy/Sell Agreements
- ◆ Converting From C To S Corp
- ◆ Loans
- ◆ Leases
- ◆ Insurable Value
- ◆ Foreclosures
- ◆ FAS 141 & 142
- ◆ Divorce Settlements
- ◆ Mergers & Acquisitions
- ◆ Litigation Support
- ◆ Trust & Estate Planning
- ◆ Partnership Dissolution
- ◆ Gift Estate Planning
- ◆ 1031 Exchanges
- ◆ Retirement Planning

The Problem With Surface Level Information

Many attempts have been made to educate the public on how to protect themselves when it comes to providing accurate machinery and equipment values. Oftentimes, the public relies on surface-level information from an appraiser which does not give an indication as to the level of accuracy or competency.

We are committed to preserving the public trust. The purpose of the "Code of Ethics &



Competency" Appraiser Awareness Program is to protect the public from unsubstantiated or questionable machinery and equipment appraisals. Our seal serves to alert the public to the documentation we

know is necessary to prove that an appraiser is competent. This assures an appraisal will be substantiated, accurate, irrefutable, defensible and will withstand scrutiny.

ProBiz Consulting, Inc.
CapVenture Group, Inc.