

EXHIBIT A

Exhibit "A"

Hays Financial Consulting, LLC

Atlanta Financial Center
3343 Peachtree Road, N.E.
East Tower, Suite 200
Atlanta, GA 30326-1420

(404) 926-0060

www.hayconsulting.net

Fax: (404) 926-0055

Profile of Hays Financial Consulting, LLC

Hays Financial Consulting, LLC ("HFC") is a corporate financial consulting and accounting firm that specializes in bankruptcy and receivership management, asset recovery, forensic accounting and litigation support. The firm or its Managing Principal, S. Gregory Hays, has been active in bankruptcy, receivership and litigation cases for twenty years. The firm includes a team of professionals in finance, accounting, tax, operations, asset recovery and human resources to provide a wide array of professional services in bankruptcy, receiver and litigation cases. Following are brief summaries of the firm's key practice areas:

Fiduciary Services

HFC and its principal officers serve in a fiduciary capacity as trustee, receiver, assignee, examiner, disbursing agent or liquidating agent. Mr. Hays serves as a Chapter 11 trustee and was appointed by the United States Trustee to serve as a Chapter 7 panel trustee. Mr. Hays or the firm has served as a fiduciary in United States District Court, United States Bankruptcy Court and State Courts. The firm has been appointed in Georgia, Texas, South Carolina, Alabama, Florida, New York and California.

Bankruptcy and Receiver Financial Services

The firm has extensive experience in all phases of bankruptcy and receivership management, administration and accounting. Consultants provide interim management and serve as CEO or CRO so that quick and effective results may be obtained. Financial consultants and accountants are placed on the debtor's premises to administer the estate. Consultants take control of a debtor, secure the assets and records, and provide management services during the period of reorganization or liquidation. Financial Consultants and accountants also assist debtors in possession with financial reporting and operations and/or provide advice to committees, trustees or receivers.

Accounting Services

HFC has accountants that provide a wide array of accounting services in insolvency cases. The firm has several CPA's and support staff to undertake accounting functions including preparation of accounting reports, maintaining books and records of debtor entities, investigating accounting records and preparing accounting reports for the court.

Forensic Accounting

HFC has extensive experience in investigating and recovering funds from fraudulent activity. Financial consultants investigate fraud through various techniques including funds tracing and asset searches. Documents and records are researched using both internal and external sources to unravel the fraud. Once the fraud is identified, accountant and financial consultants work closely with legal counsel and provide litigation support and recover assets. The firm has four Certified Fraud Examiners.

Tax Services

The firm provides corporate tax preparation services and specializes in filing applications to recover taxes for bankrupt or insolvent entities. The firm prepares the current year returns, completes the carryback claims, examines state and local taxes for potential refunds, analyzes sales taxes and calculates the refund for sales taxes due to bad debt write-offs

Litigation Support / Expert Witness

The firm provides litigation support services and is involved in investigating all aspects of the pending litigation. The firm provides assistance to counsel in discovery including preparation of schedules for document production and assistance in preparing interrogatories and review of documents. The firm researches claims, investigates issues, attends depositions, develops strategies, prepares analyses and interviews witnesses.

Asset Recovery and Collection Services

The firm has an asset recovery and collection department that specializes in identifying and recovering assets. The firm uses a variety of methods to identify hidden assets including computer searches and other asset tracing methodologies. In addition, the firm has an accounts receivable collection group and is engaged as collection agent to fiduciaries or employed directly by financial institutions. The group is available to work on a contingency basis or will manage accounts receivable functions on an hourly basis. When deemed appropriate, the firm engages and manages external collection agencies and collection attorneys.

Asset Disposition Services

The firm is experienced in liquidating a wide variety of assets and employs auctioneers, real estate brokers and other liquidation professionals as deemed appropriate. Consultants investigate the value of assets and arrange for appropriate means to liquidate the assets.

Employee Benefits Plan Termination Services

The firm has a Human Resources department to resolve employee matters and efficiently terminate employee benefits plans. The firm's Human Resources group and is responsible for terminating benefits plans, preparing employee tax returns and resolving employee issues.

Representative Bankruptcy and Receiver Cases

HFC has served as Accountant to Trustee, Accountant and Financial Consultant to Receiver, Financial Advisor to Debtor, Financial Advisor to Committee and Receiver for a wide variety of insolvent businesses. The firm has held a leading accounting and financial management role in the cases listed below:

Bankruptcy Cases

Scoville, Inc. – **Accountant to Trustee** for manufacturing company.
DBSI, Inc. - **Financial Advisor to the Examiner** for real estate ownership and management.
Nice Financial – **Accountant to Examiner** for payday lender.
Nukote International, Inc. **Financial Advisor to Committee** for printing company.
Catalyst Natural Gas, LLC - **Accountants to the Trustee** for natural gas distribution company.
Powder Coating, Inc. - **Accountant to the Trustee** for manufacturing company.
Georgia Floors, Inc. - **Accountants to Trustee** for a flooring installer.
Westminster Ceramics - **Financial Advisor to Debtor** for \$60 mill tile manuf. and distributor.
Atlantis Plastics - **Financial Advisor to Debtor** for plastics manufacturing company.
Verso Technologies - **Financial Advisor to Committee** for public technology company.
C.M. Vaughn, LLC - **Accountants to Trustee** for \$13 million securities fraud.
Cornerstone Ministries - **Financial Advisor to Committee** for \$180 mil. real estate investment.
VyTech Industries, Inc. - **Accountant to Trustee** for RV materials manufacturing co in SC.
Aerosol Packaging, LLC - **Financial Advisor to Unsecured Creditors** for packaging company.
Fibrex Cordage, LLC - **Liquidating Director** for a manufacturer of cordage products.
FirstLine Corporation - **Financial Advisor to Unsecured Creditors** for a manufacturing co.
Brookstone Fine Wood Products – **Accountant to Trustee** for a home product supply company.
Maxxis Group, Inc. – **Accountant to Trustee** for a telephone and dietary supplement supplier.

Allied Holdings, Inc. **Administrative Compliance Consultants** for vehicle transport company.
Bramlett Plumbing, Inc. -**Turnaround Consultants** for a plumbing supply company.
Aero Plastics, Inc. – **CEO** for a plastics manufacturing company with sales of \$60 million.
Apyron Technologies, Inc. – **Accountant to Trustee** for a materials science company.
Galey & Lord, Inc. et al – **Accountant to Trustee** - a manufacturer of textiles for sportswear.
Battle Builders, Inc. et al. – **Accountant to Trustee** for a developer of residential homes.
Retailer Z, LLC – **Accountant to Trustee** for a retail chain of textile stores.
PNI Technologies, Inc. – **Accountant to Trustee** for a paging business.
Integra Holdings – **Accountant to Trustee** a holding company with over \$7 million in claims.
Stewart Finance Company – **Accountant to Trustee** for an operating finance company
Eriah Farms – **Accountant to Trustee** for a 6,000-acre peanut and cotton farming operation.
Specialty Equipment Rental, Inc – **Accountant to Trustee** for a heavy equipment rental co.
Eagle Acquisition Corp – **Collection Agent for Secured Creditor**.
Custom Insurance Services, Inc. – **Accountant to Trustee** for \$20 million insurance agency.
IMS Group, Inc. – **Accountant to Trustee** for a motor distributor with \$25 million in sales.
QOS Networks, Inc. – **Accountant to Trustee** for a global networking company.
Associated Distributors, Inc. – **Accountant to Trustee** a building materials retailer.
McLain Building Materials, Inc. – **Accountant to Trustee** for a building materials retailer.
Film Fabricators, Inc. – **Accountant to Trustee** for a plastics manufacturing company.
Leisure Time Casinos & Resorts – **Accountant to Trustee** for a gaming equipment company.

Receivership, Special Master, Assignment & Other Cases

SJK Investment Management – **Financial Consultant** to Receiver for \$80 million hedge fund
The EPI Companies, LLC – **Accountant and Financial Consultant** to commercial printing
Echelon Development Company, LLC – **Receiver** for real estate development and golf course
Atlanta Hyundai – **Receiver** for a used car dealership
Nationwide Furniture – **Receiver** for a furniture retailer in Georgia
LaTour Partners – **Receiver** for a condominium conversion project in Georgia
Bonaparte Partners – **Receiver** for a condominium conversion project in Florida
Parish Economics – **Financial Consultant to Receiver** in a \$130 million securities fraud
AppForge, Inc – **Assignee** in intellectual property for software company.
Cornerstone Capital Management, LLC – **Financial Consultant to Receiver** in fraud case
Pinnacle Development Partners, LLC – **Financial Consultant in a** \$62 securities offering.
Travis Correll et al – **Accountant and Consultant to Receiver** in \$400 million fraud case.
Lake Dow Capital, LLC – **Accountant and Financial Consultant** to \$25 million hedge fund.
Mobile Billboards of America et al. – **Accountant and Financial Consultant** to Receiver
J. Scott Eskind – **Accountant and Consultant** to Special Master for securities fraud case

Memberships in Professional Associations

Consultants in the firm are members of the following professional organizations and serve in the capacities identified:

American Bankruptcy Institute
American Institute of Certified Public Accountants
Association of Certified Fraud Examiners
Association of Insolvency & Restructuring Advisors – Mr. Hays serves on Board of Directors
California Receiver's Forum
Georgia Chapter, Certified Fraud Examiners
Georgia Society of Certified Public Accountants
International Association of Asset Recovery – Mr. Hays serves on Board of Advisors
National Association of Bankruptcy Trustees

National Association of Federal Equity Receivers
Society for Human Resource Management
Turnaround Management Association

Billing Information

The firm charges reasonable hourly fees taking into account the time and value of services rendered. The firm maintains detailed descriptions and time is recorded in tenths of hours. The standard hourly rates of the firm's professionals are as follows:

Managing Director	\$300.00-\$360.00
Director	\$200.00-\$300.00
Manager	\$150.00-\$225.00
Associates / Senior Associates	\$125.00-\$175.00

The firm anticipates that the vast majority of the work in this matter will be at the Director level or below. Hourly fees are subject to annual adjustment on January 1st in accordance with economic conditions. Non-working travel time during normal business hours is billed at one-half of the firm's standard hourly rates. The firm makes every effort to travel during non-working hours.

Expense Description

Out-of-pocket expenses incurred in connection with the provision of consulting services are charged to the client for reimbursement of the amount expended. These charges typically include: parking costs, record search fees by independent services, copy services, travel expenses, courier charges, overnight charges, and postage. The firm also charges for the following:

- Photocopies – billed at \$0.15 per page
- Faxes – billed at \$0.25 per page sent or received
- Travel – billed at standard IRS reimbursement rate of \$0.555 per mile
- On Line Research – billed at actual cost

Additional Information

Additional information on the cases listed above and copies of key documents are available on the Hays Financial Consulting, LLC web site at www.haysconsulting.net.