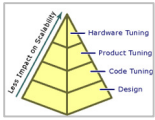


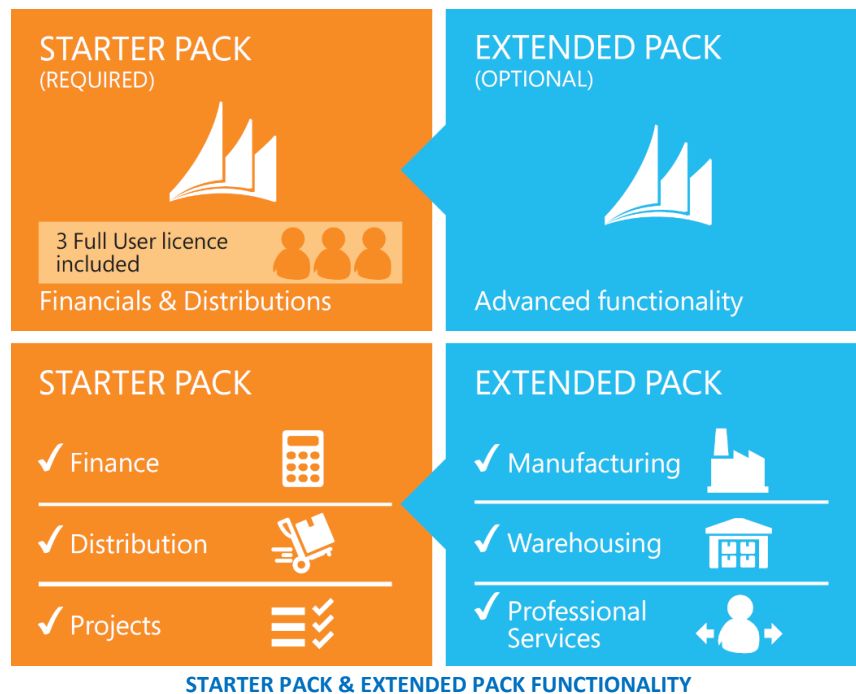
Microsoft Dynamics™ NAV at a Glance!

Microsoft Dynamics™ NAV is a strong player in the mid-market accounting software lineup, often mentioned as a great choice for mid-size operations of larger organizations or mid-size companies. Microsoft Dynamics™ NAV greatest client load consists of companies with five to 500 computer user employees. The multi-language and multi-site capabilities allow Microsoft Dynamics™ NAV to compete internationally with competitors. Standard Microsoft Dynamics™ NAV is especially suited for companies in the retail, wholesale, distribution, manufacturing and construction industries. With additional modules or vertical add-ons, Microsoft Dynamics™ NAV can be adopted to support nearly any kind of business.



Modules/Scalability: Microsoft Dynamics™ NAV offers business solutions through components that include financial management, business intelligence and reporting, supply chain management, project management, customer relationship management, human resource management, languages, manufacturing, and workspace collaboration. Microsoft Dynamics™ NAV is licensed by purchasing four full components: the starter pack, the extended pack, full user, and limited user.

The perpetual licensing of Microsoft Dynamics™ NAV offers two packages: the **starter** pack and the **extended** pack. The starter pack offers financial management functionality, including budgets, cash flow forecasts, purchasing, payables, sales and receivables, and much more. The extended pack is necessary for manufacturers, distributors that require warehouse functionality, as well as companies that want to implement service management.



Usability/Security: With the release of Version 5.0, Microsoft introduced a variety of application enhancements that focus on user flexibility and the user experience. It continues to build on that functionality by improving data sharing across applications. Using a familiar user interface and increased integration with other Microsoft products, Microsoft Dynamics™ NAV increases employee efficiency and effectiveness. Tight integration with the Microsoft SharePoint server allows users who are out of the office to access vital information from anywhere. With further improvements on the way with future versions due to be released regularly, Microsoft Dynamics™ NAV is undeniably headed in the right direction.

Data-entry screens are easy to use and easy to navigate. The integration with Microsoft office (especially Outlook, Excel, and Word) gives the user tightly integrated tools with which they are already familiar.

Dashboards are a nice touch and they enhance the user experience as well. Product security is satisfactory at all levels. Microsoft Dynamics™ NAV allows access to security-enhanced information with reliable backup processes. Administrators can control security by restricting user access to only those pieces of the software to which they have permissions and change logs give administrators the ability to monitor changes to the system after the fact.



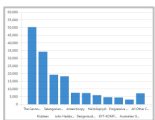
Extensions/Apps: Given the background of the core product and large independent developer community, a great number of highly specialized applications currently exist to help make Microsoft Dynamics™ NAV a great choice for many different industries. These specialized solutions can be easily located on the Microsoft solution finder website.

Although not necessarily specific to Dynamics NAV, Microsoft has invested over a billion dollars annually, specifically over the past few years to help focus attention on several key vertical markets where it believes its mid-market products are a particularly strong fit, including jewelry wholesale & manufacturing, chemical manufacturing, consumer packed goods, construction, food & beverage, high tech, industrial equipment manufacturing, public administration, specialty retail, and wholesale distribution. Portals and collaboration is a strong theme in Microsoft's vision of how businesses should work to extend their workplace. Microsoft Dynamics™ NAV can expose your business applications to customers, to partners, and to employees using SharePoint services. SharePoint, especially with Office 365, provides a set of services called the office business application services that enable you to connect transactional systems and really expose portals and collaborations.

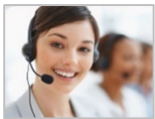


Integration/Customizations: Microsoft Dynamics™ NAV offers a variety of tools and methods for customizing the product and integrating it with other Microsoft products. Microsoft Dynamics™ NAV works like and with the Microsoft Office system programs people use every day, which helps them work productively because they can access, use and share data and information without switching applications or re-entering data. You can work in Microsoft Office Excel spreadsheets, use Word formatting, synchronize with Outlook, and find maps and directions from right inside the software using Bing Maps.

NAV's integration with Microsoft's SQL Server streamlines a company's business processes from start to finish. Using a CRM connector, users are able to connect valuable information stored in Microsoft Dynamics™ NAV with the sales-oriented CRM tools of Microsoft Dynamics CRM.



Reporting: Microsoft Dynamics™ NAV allows users to own their reports. Users can build and modify reports to fit their needs at any specific time. The export functionality of the reports allows greater flexibility in the presentation of company data. Reports can be exported to any program that supports SQL cubes. Business analytics is built in to NAV, giving users a structure for evaluating the data pulled from system reports. The FRX suite of modules provides comprehensive G/L financial reporting. NAV's reporting capabilities continue to be ahead of the curve, and users will find them to go above and beyond what is necessary.



Support, Training & Help: The business ready enhancement plan gives you upgrades, updates, service packs, fixes, and regulatory/tax updates. Also included is unlimited online training (called e-learning), which provides classroom equivalent online training on specific topic areas such as product modules. A wealth of written training materials, as well as what's new training materials provide detailed training between product versions. Users also have access to CustomerSource, an authorized website that contains a searchable knowledgebase, downloads, documentation, discussion boards, online training, news, and other features.



Pricing: Since most ERP systems (including Microsoft Dynamics™ NAV) are priced according to the number of **concurrent** users and the level of access each of these users will require from the system, companies should expect to pay around **\$3,000 per concurrent user**. Also, a **\$600 per additional "light" users** (users only requiring limited access to the system) is offered as well.

For implementing ERP systems, a software-to-services **ratio of 1 to 1** is used. **E.g. @\$40,000 software = \$40,000** implementation. Most companies of average size and complexity however, tend to show software to services ratios of **1 to 1.5 or 1 to 2.5**. **E.g. @\$40,000 software = \$60,000 & \$100,000** implementation respectively. This is due to the fact that no two companies are alike as each company's implementation requirements are totally different.

Overall Assessment: Microsoft Dynamics™ NAV continues to be one of the strongest players in the mid-market Enterprise/Accounting software arena. Microsoft Dynamics™ NAV offers the look and feel of Windows, which users will find very comfortable, and integration with other Microsoft products allows users to be much more productive. The use of SharePoint services extends the desktop beyond the walls of the organization. In short, Microsoft Dynamics™ NAV gives users the flexibility and power to support the needs of a growing business.