

**GENERAL DESCRIPTION OF SERVICES**

***Accounting and Reporting***

*Right Advisory* can provide expert consultations in U.S. GAAP, COSO controls, XBRL, IFRS, SEC requirements and business reporting. Mr. Tarola has been personally involved with the financial reporting decisions of many companies, both national and global, in a variety of industries such as: manufacturing, investment management, health care, telecommunications, real estate, distribution and aerospace.

***Litigation Support***

*Right Advisory* can provide expert testimony and consultations in areas of: accounting and reporting, bankruptcy, finance operations, investor relations, transaction disputes and shareholder suits. Mr. Tarola is a credentialed expert with an extensive resume that can add credibility to case development, documentation and court proceedings.

***Reorganizations and Bankruptcy***

*Right Advisory* can provide expert support and consultations in all aspects of a troubled business situation – caused by business, liquidity or legal problems. Mr. Tarola, as the CFO during W. R. Grace's voluntary bankruptcy proceeding from 2001 – 2008, has extensive direct experience with the financial requirements of Chapter 11. He can advise on how best to establish credibility with the court, creditors and shareholders, how to access DIP financing, and how to develop a turnaround plan.

***Investor Relations and Communications***

*Right Advisory* can provide expert services and consultations to investor relations professionals and boards of directors. Mr. Tarola and Ms. Sarikas handled all of W. R. Grace & Co.'s external communications from 1999-2008, earning them accolades in an independent perception study as "esteemed among industry professionals."

***Risk Assessment and Controls***

*Right Advisory* can provide expert guidance and advice on how best to assess and mitigate risk. As one of the first CFO's to sign-off on Sarbanes-Oxley in 2002, and for each quarter through 2007, Mr. Tarola has extensive experience with the design, operations and assessment of control structures under COSO. He also has established an ERM framework following COSO guidelines.

***Training in Corporate Finance***

*Right Advisory* can provide training and consultations for auditors, finance professionals and MBA programs on how best to use the totality of corporate finance activities and processes to assess and mitigate risk. As a CFO for 12 years of large complex enterprises, and former audit partner, Mr. Tarola can show how the inter-relationships of all finance and business functions such as: accounting, treasury, investor relations, business planning, internal audit and financial systems, are used to track business activities and ensure sound information for decision making.