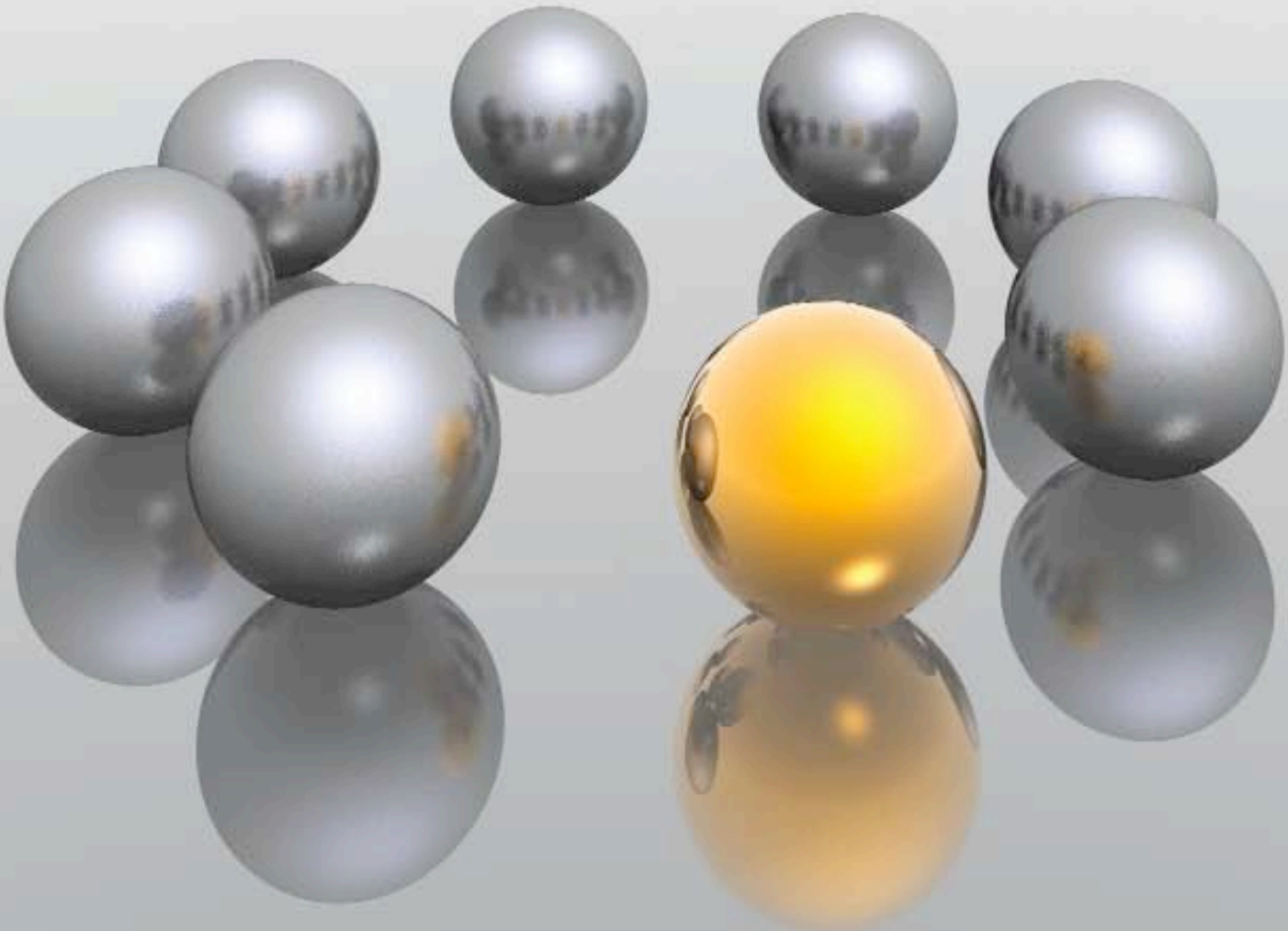


BARNETT
Associates

UNEMPLOYMENT AND VERIFICATION SPECIALISTS

UNEMPLOYMENT TAX MANAGEMENT



Barnett Associates Inc. is the industry leader in Unemployment Tax Management nationwide. We have the most knowledgeable and, perhaps, largest dedicated team of Unemployment Tax professionals in the United States. Moreover, our experience covers virtually every industry: automotive, telecommunications, financial services, food, healthcare, entertainment, manufacturing, retail, security, staffing, pharmaceutical operations, and others. We provide clients with expert advice based on in-depth knowledge of their specific businesses.

EXPERTISE MAKES THE DIFFERENCE Founded in 1983, Barnett Associates created a new focus on Unemployment Insurance cost control, called “Unemployment Tax Management.”

Unemployment Tax Management includes ensuring that a company is in total compliance with the ever-changing state and federal unemployment tax laws and providing clients with comprehensive strategies for identifying legitimate unemployment tax savings across the country.

SCOPE OF TAX MANAGEMENT SERVICES

We provide a comprehensive program of services including, but not limited to, the following:

- Audit Tax Rate Calculation Assignment
 Quarterly Contribution Reports
 Annual Federal 940
 Past Reorganizations 3-year Analysis
 Secure Refunds
- Voluntary Contributions / Recommendations & Implementation
- Joint Accounts / Recommendations & Implementation
- Compliance
 Registration Requirements during Mergers,
 Acquisitions and Spinoffs
 Due Diligence
- Complete and File All Forms
 Power of Attorney
 Refund Applications
 Registration Applications
 Transfer of Experience Applications
- Unemployment Tax Rate Projections
- Corporate Management Reports
- Assessments / Liens
 Verify Accuracy
 Protest Inaccuracies
 Protest Interest and Penalties
- Mediate with State Agencies
- Educational Seminars
- Continuous Follow-up on All Projects
- Annual Review of Legal Changes Affecting SUI Tax Costs

THE BARNETT ADVANTAGE IS CLEAR

Utilizing a program of scrupulous data gathering and sophisticated analysis, we validate clients' rates.

We constantly monitor changes in rates and formulas in every state, in order to provide strategically sound plans that maintain the lowest allowable rates.

We conduct complex analyses of planned mergers, acquisitions, divestitures and spin-offs. We determine the cost effect of various scenarios on subsidiaries and the parent company as a whole.

Our objective is to provide the information necessary to make prudent fiscal decisions, based on total compliance with applicable laws and a complete understanding of the impact on unemployment taxes.

This careful, proactive approach to tax management often results in very significant "above the line" savings each year. Every Barnett client, regardless of size, benefits from our expert stewardship of their unemployment taxes.