



HOLMES ROYER, LLP

CERTIFIED PUBLIC ACCOUNTANTS AND BUSINESS ADVISORS

*is pleased to announce our complex
reorganization analysis*

for

RELATED MANUFACTURING COMPANIES

*to utilize shareholders' suspended
losses of approximately*

\$12,000,000

*Special project to provide comprehensive tax planning
for optimum entity structuring and reorganization, debt
restructuring, and tax opinion provided to client's law
firm for utilization in negotiation of legal agreements
and documents.*

William N. Holmes, *Managing Partner*



Holmes Royer, LLP
5550 SW Macadam Avenue, Suite 200
Portland, OR 97239
Tel: 503-796-9800
Fax: 503-796-0806
Website: www.pdxcpas.com

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