

Reconciliation of Non-GAAP Measures

Earnings before interest, taxes, depreciation and amortization (EBITDA) for the three, nine and twelve months ended April 30, 2010 and 2009, respectively:

EBITDA:	FY2010 Q3	FY2009 Q3	FY2010 Q3YTD	FY2009 Q3YTD	FY2010 Q3TTM	FY2009 Q3TTM
Net Income	\$ 26	\$ 226	\$ 364	\$ 538	\$ 250	\$ 916
Interest	153	25	442	76	580	100
Amortization included in cost of sales	265	200	784	619	1,041	815
Depreciation/Amort included in overhead	411	233	1,232	691	1,642	857
Income taxes	-	29	5	246	(118)	(336)
EBITDA	<u>\$ 855</u>	<u>\$ 713</u>	<u>\$ 2,827</u>	<u>\$ 2,170</u>	<u>\$ 3,395</u>	<u>\$ 2,352</u>

Earnings before interest, taxes, depreciation and amortization (EBITDA) for the following fiscal quarters:

Quarterly	04/30/10 Q3 2010	01/31/10 Q2 2010	10/31/09 Q1 2010	07/31/09 Q4 2009	04/30/09 Q3 2009	01/31/09 Q2 2009	10/31/08 Q1 2009
Net Income	\$ 26	\$ 176	\$ 162	\$ (114)	\$ 226	\$ 56	\$ 256
Interest	153	150	139	138	25	23	28
Amortization included in cost of sales	265	266	253	257	200	204	215
Depreciation/Amort included in overhead	411	417	404	410	233	229	229
Income taxes	-	-	5	(123)	29	217	-
EBITDA	<u>\$ 855</u>	<u>\$ 1,009</u>	<u>\$ 963</u>	<u>\$ 568</u>	<u>\$ 713</u>	<u>\$ 729</u>	<u>\$ 728</u>

Trailing 12 months (TTM)

Net Income	\$ 250	\$ 450	\$ 330	\$ 424	\$ 916	\$ 1,117	\$ 1,396
Interest	580	452	325	214	100	89	92
Amortization included in cost of sales	1,041	976	914	876	815	802	785
Depreciation/Amort included in overhead	1,642	1,464	1,276	1,101	857	804	761
Income taxes	(118)	(89)	128	123	(336)	(374)	(596)
EBITDA	<u>\$ 3,395</u>	<u>\$ 3,253</u>	<u>\$ 2,973</u>	<u>\$ 2,738</u>	<u>\$ 2,352</u>	<u>\$ 2,438</u>	<u>\$ 2,438</u>

Management believes EBITDA is helpful in understanding period-over-period operating results separate and apart from non-operating expenses and expenses pertaining to prior period investing activities, particularly given the Company's significant investments in capitalized software and its continuing efforts in completing acquisitions, which typically result in significant depreciation and amortization expense in subsequent periods. The Company uses EBITDA as a factor in evaluating potential acquisition targets and analyzing the pro forma impact of the acquisition on the Company. However, EBITDA has significant limitations as an analytical tool and should only be used cautiously in addition to, and never as a substitute for, operating income, cash flows or other measures of financial performance prepared in accordance with generally accepted accounting principles and may not necessarily be comparable to similarly titled measures of other companies.