

Exhibit 2-1

PROFESSIONAL ACCREDITATION CRITERIA

ORGANIZATION	CERTIFICATION	PREREQUISITES	COURSE/EXAM	REPORTS	EXPERIENCE / OTHER	
American Institute of Certified Public Accountants (AICPA)	ABV - Accredited in Business Valuation.	AICPA member with current CPA license.	One-day exam.	None.	Substantial involvement in at least 10 business valuation engagements.	
American Society of Appraisers (ASA)	AM - Accredited Member.	College degree or equivalent.	Completion of four courses of three days each, with successful completion of one half-day exam following each course, or successful completion of one all-day challenge exam. Successful completion of ethics exam and USPAP exam.	Submission of two actual reports to satisfaction of Board of Examiners.	Two years full-time or equivalent (e.g., 5 years of 400 hours business appraisal work per year equals one year full-time equivalent). One full year of requirement is granted to anyone who has a CPA , CFA , or CBI designation with five years of practice in that field.	
	ASA - Accredited Senior Appraiser.	Met AM requirements, plus three years of full-time or equivalent experience.				
	FASA - Fellow of the American Society of Appraisers.	Met ASA requirements, plus voted into College of Fellows on the basis of technical leadership and contribution to the profession and the Society.				
Institute of Business Appraisers (IBA)	AIBA - Accredited by IBA.	Possess business appraisal designation from AICPA , ASA , or NACVA OR IBA-8001 workshop.	Four-hour exam.	Submit one report for peer review.	Provide references of character and fitness. Submit proof of continued professional development with 24 hours of advanced BV education every 24 months OR submit another report for peer review OR pass CBA exam and enter CBA review process OR demonstrate completion of ten business appraisal assignments in two years.	
	CBA - Certified Business Appraiser.	Four years of college or equivalent.	Three and one-half hour exam.	Submission of 2 business appraisal reports showing professional competence.	Have done at least 2 assignments.	
	MCBA - Master Certified Business Appraiser.	IBA member in good standing with CBA designation.				10 years' practice experience, OR credit for publication or lecturing. 4 work product references from certified business appraisers.
	FIBA - Fellow of the Institute of Business Appraisers.	Met all CBA requirements, plus voted into College of Fellows on basis of technical leadership and contribution to the profession and the Institute.				
	BVAL - Business Valuator Accredited for Litigation.	Business appraisal designation from IBA , AICPA , ASA , or NACVA .	Seven-day Litigation Support and Expert Testimony Workshop and four-hour exam.	None.	Letters of reference from attorneys OR complete 16 hours of education in the area of law the appraiser will testify in.	
National Association of Certified Valuation Analysts (NACVA)	AVA - Accredited Valuation Analyst.	Business degree and/or MBA , and member in good standing of NACVA .	8-hour pre-qualification exam on accounting fundamentals, PLUS comprehensive exam including 30-50 hour take-home case study.	Case study for exam.	2 years' full time or equivalent business valuation or related experience OR 10 or more business valuations OR other evidence of substantial knowledge.	
	CVA - Certified Valuation Analyst.	CPA .	Five-day course; take-home exam until 1999; half-day proctored exam starting 1999.	Sample case on exam.	Experience required for certification as CPA .	
	GVA - Government Valuation Analyst.	College degree.	60-hour, take-home exam, which includes one case study and report writing requirement.	Sample case on exam.	Employed by government agency, GS-12 or higher, 2 years full-time business valuation experience.	
The Canadian Institute of Chartered Business Valuators (CICBV)	CBV - Chartered Business Valuator.	College degree or equivalent.	Successful completion of six courses, including assignments and exams for each course plus the required experience, followed by the writing of the Membership Entrance Examination. Writing of exam can be challenged without successful completion of courses if applicant has at least five years full-time experience in business valuations.	None.	Two years full-time experience or the equivalent of part-time obtained over a 5-year period, attested to by a sponsoring CICBV member.	
	FCBV - Fellow of the Canadian Institute of Chartered Business Valuators	Members who have rendered outstanding service to the business valuation profession, or whose achievements in their professional lives or in the community have earned them distinction and have brought honor to the profession.				