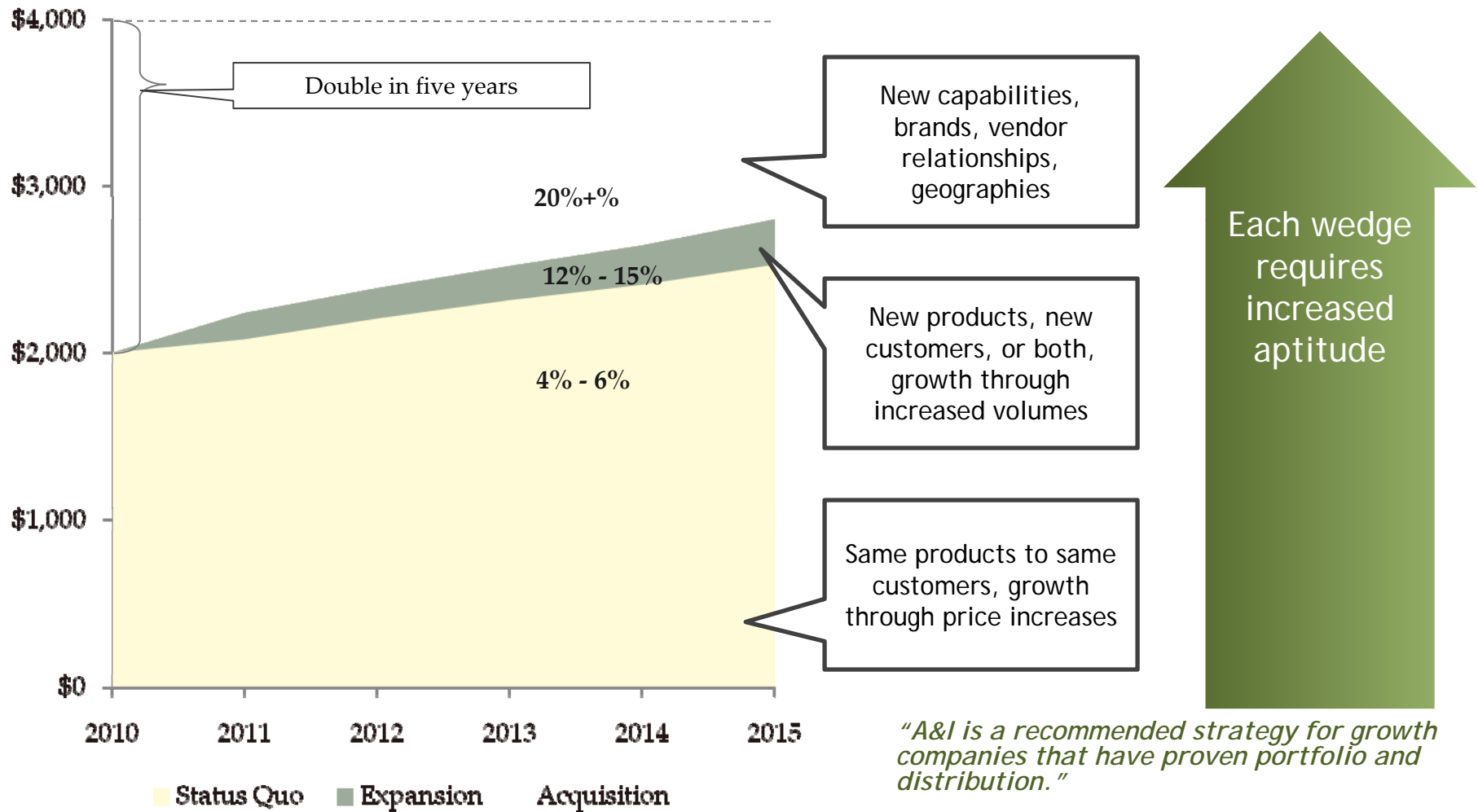
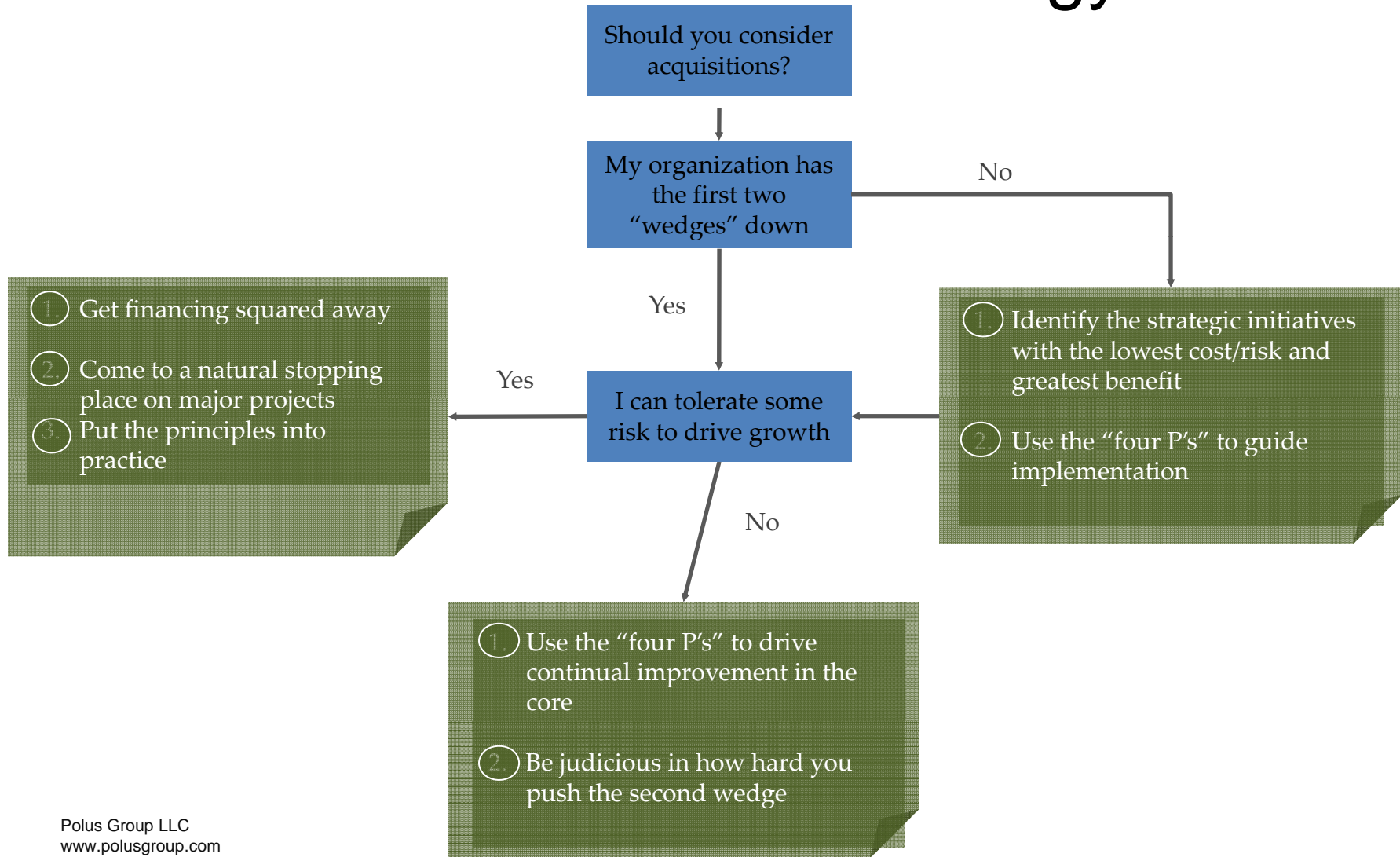


*Q: What Are Your Growth Options?*

**A: The Three Wedges of Growth.**



# Q: What is Your Growth Strategy?



*Q: What are your top priorities?*



## About Polus Group

- We provide clients the ability to measure, monitor and improve the return on their investment in their business.
- Our Key Differentiator is our approach.
- Polus Principles:
  - ✓ We focus on meaningful process improvement and desired outcomes.
  - ✓ We provide benchmarks, standards, and tools at an affordable rate.
  - ✓ We institutionalize **Management Science**.
  - ✓ We promote “**Useful Capital Partnerships**.”

Polus Group is missioned to provide insightful analytics and management Science practices that align the organization with the owner’s wealth goals.

Polus Group is the solution to your needs when you are determined to create wealth or simply want to improve operations. Our methodologies are Based on over 30 years of learning and application in filling the gaps constraining businesses. Our philosophies, our proven methodologies and approach distinguish us and ensure that our clients realize impactful outcomes .

Client Attributes:

- *Size:* \$1M to \$25M
- *Industry:* Labor Intensive
- *Owner:* Growth Oriented and Committed to Creating Wealth

As a your valued partner and wealth advisor we can bring clarity to the following questions and issues that need to be addressed:

- *Do you have budget objectives that are not being met?*
- *In this different economy how does your strategy, operations, and Go-To-Market need to evolve?*
- *What additional assets and relationships need to be created to succeed in this market?*
- *How have you adjusted to new competition and customer requirements?*
- *How are you supporting your key employees and managers?*
- *Are there Corporate or Business Development opportunities that need deep domain expertise to be effective?*
- *Have you recently evaluated add-on products and services but the company “just” is not ready yet?*
- *What expansion options are available? What capital options are available?*

# Track Record of Success

## Kronos® Extends Market Leadership with Acquisition Of SmartTime; Strengthens Kronos' Presence in the Manufacturing Market

[Business Wire, July 18, 2006](#)

CHELMSFORD, Mass. -- Kronos(R) Incorporated (Nasdaq: KRON) announced today that it has acquired the labor management business of SmartTime, extending its market leadership in providing solutions that empower organizations to effectively manage their workforce. This acquisition will further strengthen Kronos' footprint in the manufacturing industry.

Under terms of the agreement, Kronos has acquired certain assets of SmartTime, a Framingham Mass.-based privately held provider of workforce management solutions, in a cash purchase transaction. In conjunction with the asset acquisition, Kronos will hire certain key SmartTime employees who will continue to provide service and support for SmartTime solutions.

SmartTime delivers workforce management solutions to enterprise organizations that have complex labor environments and has developed an elite customer base. The solutions offered by SmartTime enable organizations to capture actionable labor activity data which can be shared with other systems throughout an organization. SmartTime's product lines are complementary to the solutions delivered in the Kronos Workforce Central(R) suite.

Polus Group LLC  
www.polusgroup.com

## ADVANCED DATA PROCESSING, INC. AND MEDICAL CONSULTANTS, INC. ANNOUNCE MERGER AND ACQUISITION OF INTERMEDIUM

**Creates the Premier Medical Billing Company Solely Focused on Emergency Care. December 21, 2006**

**Ft. Lauderdale, FL.** – Medical Consultants, Inc. ("MCI"), the leading independent provider of emergency department billing services, and Advanced Data Processing, Inc. ("ADPI"), the leading provider of billing services to emergency medical service agencies, announced the completion of a merger transaction sponsored by Parthenon Capital ("Parthenon").

Okalahoma City based MCI operates under the trade name "Emergency Physicians Billing Services" or "EPBS". EPBS is the largest independent provider of medical billing and coding services to emergency departments in the United States. EPBS provides a full outsourced billing solution, including chart coding, bill generation, bill submission, payment processing, collections and practice management services. EPBS' full billing solution enables its customers, primarily independent physician groups, larger physician staffing companies and hospitals to outsource their entire back-office billing function.

ADPI is the largest independent provider of medical billing and coding services to emergency medical services agencies in the United States. ADPI also provides a full outsourced billing solution including the provision of mobile electronic patient record collection systems for its clients to capture patient information at the scene of the incident.

## Gevity acquires HRAmerica

Mon Feb 19, 2007 9:53pm EST

Co announces the acquisition of HRAmerica, an HR outsourcing firm that offers fundamental employee administration solutions such as payroll processing and manager self-service to approx 75 clients and 16,000 client employees. This cash transaction, valued at approx \$10 mln, is expected to be non-dilutive to Gevity's 2007 results.

*Our track-record of model improvement as seen through KPI (key performance indicators):*

Corporate Performance	Return on Invested Capital Valuation Improvement Brand Value, Brand Equities Market Positioning	<input checked="" type="checkbox"/> Avg. = 300% <input checked="" type="checkbox"/> From <4X to >8X EBITDA <input checked="" type="checkbox"/> > Margins & Retention <input checked="" type="checkbox"/> #1 or #2
Operating Performance	Field Level EBITDA Profit Per Employee Revenue Per Partner	<input checked="" type="checkbox"/> >30%+ <input checked="" type="checkbox"/> >\$25k per EE <input checked="" type="checkbox"/> >\$500k
Functional Performance	Revenues per Executive Revenues per Account Manager Cost Per Lead Cost Per Sell (new client)	<input checked="" type="checkbox"/> >500k <input checked="" type="checkbox"/> >300k <input checked="" type="checkbox"/> <\$100 <input checked="" type="checkbox"/> 1X first year revenues

# Our Wealth Creation Track Record

Wealth created:

<u>Company Focus</u>	<u>Annual Revenues (\$M)</u>	<u>Multiple Valuation Value (\$M)</u>	<u>Timeline (Years)</u>	<u>Current or Exit Run Rate Revenues (\$M)</u>	<u>Current or Exit Valuation (\$M)</u>	<u>Value Created (\$M)</u>
	<u>Pre Polus</u>	<u>Pre Polus</u>				
HR Platform	\$4.9	\$1.2	3	\$6.9	\$9.7	\$8.5
ePayment Processing	\$5.1	\$1.3	3	\$21.1	\$63.3	\$62.1
Workforce Mgmt Solution	\$6.9	\$6.9	2	\$14.1	\$21.2	\$14.3
Administrative Services	\$7.8	\$7.8	3	\$10.8	\$20.5	\$12.7
Healthcare Services	\$9.9	\$12.4	3	\$96.0	\$288.1	\$275.7
Payroll and Banking	\$24.8	\$49.6	6	\$143.1	\$286.2	\$236.6
Staffing	\$1.0	\$0.3	4	\$3.0	\$7.5	\$7.3
ITO	\$1.0	\$0.3	4	\$2.0	\$4.0	\$3.8
Agency	\$0.5	\$0.1	2	\$2.0	\$6.0	\$5.9
Consulting	\$5.0	\$5.0	2	\$10.0	\$15.0	\$10.0

- *Wealth creation is the outcome when the following are created: A Unique Business Model + “Best-In-Class” Performance + A Validated & Proven Growth Strategy.*

The banner features the word 'POLUS' in a stylized font with geometric symbols inside the letters. To the right of the logo, there are silhouettes of birds in flight against a light background. On the far right, a portion of a modern building with a glass facade is visible.

POLUS

The most critical need for executives today is to effectively forecast performance...

*It's what you know, and when you know it.*

Management Science  
Drives Performance

“In 2011 and beyond, wealth will be created for **unique business models**, that are the most **economically efficient**, promote and excel at change management, and invest in their people and **focus on strategic initiatives** (i.e. customer satisfaction).”

-Garry E. Meier, Founder

POLUS

> Download additional resources at:  
<http://www.polusgroup.com/resources.asp>