

Reconciliation of Non-GAAP Measures

Earnings before interest, taxes, depreciation and amortization (EBITDA) for the three, six and twelve months ended January 31, 2013 and 2012, respectively:

EBITDA:	FY2013 Q2	FY2012 Q2	FY2013 Q2YTD	FY2012 Q2YTD	FY2013 TTM	FY2012 TTM
Net Income	\$ 4	\$ 61	\$ 117	\$ 333	\$ 839	\$ 2,554
Interest	269	59	337	121	451	507
Amortization included in cost of sales	464	350	860	685	1,595	1,288
Depreciation/Amort included in overhead	339	404	619	807	1,226	1,678
Income taxes	(835)	61	(709)	229	(711)	(867)
EBITDA	<u>\$ 241</u>	<u>\$ 935</u>	<u>\$ 1,224</u>	<u>\$ 2,175</u>	<u>\$ 3,400</u>	<u>\$ 5,160</u>

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

Quarterly	1/31/13 Q2 2013	10/31/12 Q1 2013	07/31/12 Q4 2012	04/30/12 Q3 2012	01/31/12 Q2 2012	10/31/11 Q1 2012	07/31/11 Q4 2011	04/30/11 Q3 2011
Net Income	\$ 4	\$ 113	\$ 512	\$ 210	\$ 61	\$ 272	\$ 1,680	\$ 541
Interest	269	68	74	40	59	62	194	192
Amortization included in cost of sales	464	396	381	354	350	335	312	291
Depreciation/Amort included in overhead	339	280	292	315	404	403	429	442
Income taxes	(835)	126	(158)	156	61	168	(1,498)	402
EBITDA	<u>\$ 241</u>	<u>\$ 983</u>	<u>\$ 1,101</u>	<u>\$ 1,075</u>	<u>\$ 935</u>	<u>\$ 1,240</u>	<u>\$ 1,117</u>	<u>\$ 1,868</u>

Trailing 12 months (TTM)	FY2013 TTM	FY2012 TTM
Net Income	\$ 839	\$ 2,554
Interest	451	507
Amortization included in cost of sales	1,595	1,288
Depreciation/Amort included in overhead	1,226	1,678
Income taxes	(711)	(867)
EBITDA	<u>\$ 3,400</u>	<u>\$ 5,168</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.