

Reconciliation of Non-GAAP Measures

Earnings before interest, taxes, depreciation and amortization (EBITDA) for the three, nine and twelve months ended April 30, 2013 and 2012, respectively:

EBITDA:	FY2013 Q3	FY2012 Q3	FY2013 Q3YTD	FY2012 Q3YTD	FY2013 TTM	FY2012 TTM
Net Income	\$ (571)	\$ 210	\$ (454)	\$ 543	\$ 58	\$ 2,223
Interest	197	40	534	161	608	355
Amortization of software products	452	354	1,312	1,039	1,693	1,351
Other depreciation and amortization	334	315	953	1,122	1,245	1,551
Loss on debt extinguishment	682	-	682	-	682	-
Loss on impairment of long-lived assets	420	-	420	-	420	-
Income taxes	(738)	156	(1,447)	385	(1,605)	(1,113)
EBITDA	<u>\$ 776</u>	<u>\$ 1,075</u>	<u>\$ 2,000</u>	<u>\$ 3,250</u>	<u>\$ 3,101</u>	<u>\$ 4,367</u>

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

Quarterly	04/30/13 Q3 2013	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
Net Income	\$ (571)	\$ 4	\$ 113	\$ 512	\$ 210	\$ 61	\$ 272	\$ 1,680
Interest	197	269	68	74	40	59	62	194
Amortization of software products	452	464	396	381	354	350	335	312
Other depreciation and amortization	334	339	280	292	315	404	403	429
Loss on debt extinguishment	682	0	0	0	0	0	0	0
Loss on impairment of long-lived assets	420	0	0	0	0	0	0	0
Income taxes	(738)	(835)	126	(158)	156	61	168	(1,498)
EBITDA	<u>\$ 776</u>	<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>

Trailing 12 months (TTM)	04/30/13 Q3 2013	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
Net Income	\$ 58	\$ 839	\$ 896	\$ 1,055	\$ 2,223	\$ 2,554	\$ 2,616	\$ 2,443
Interest	608	451	241	235	355	507	651	790
Amortization of software products	1,693	1,595	1,481	1,420	1,351	1,288	1,211	1,127
Other depreciation and amortization	1,245	1,226	1,291	1,414	1,551	1,678	1,684	1,688
Loss on debt extinguishment	682	0	0	0	0	0	0	0
Loss on impairment of long-lived assets	420	0	0	0	0	0	0	0
Income taxes	(1,605)	(711)	185	227	(1,113)	(867)	(994)	(1,017)
EBITDA	<u>\$ 3,101</u>	<u>\$ 3,400</u>	<u>\$ 4,094</u>	<u>\$ 4,351</u>	<u>\$ 4,367</u>	<u>\$ 5,160</u>	<u>\$ 5,168</u>	<u>\$ 5,031</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.