

*Celebrating
our 1st year
with new &
expanded
services...*



I | C | M | B OCEAN TOMO

I | C | M | B Ocean Tomo is an integrated intellectual capital merchant bank providing valuation, asset and risk management, corporate finance, market research and expert services. I | C | M | B Ocean Tomo is employee-owned and independent. Our goal is to assist our clients – corporations, law firms, governments and institutional investors – in maximizing value from their Intellectual Capital Equity™. We seek to capture benefits inherent in the rapid growth of both intellectual property as an asset class as well as intellectual capital unique to the Minority marketplace.

Whether faced with “bet-the-company” litigation or a critical transaction, our professionals are world-class innovators providing solutions to our clients’ needs. Our comprehensive range of products and services is unique and built on more than 100 collective years of focused attention to intangible assets. Our offices are located in Chicago (headquarters), San Francisco, Louisville and Greenwich.

WE ARE CELEBRATING OUR 1ST YEAR WITH NEW & EXPANDED SERVICES

— NEW MARKET RESEARCH PRACTICE —

— MERGER WITH THE 363 GROUP, INC. —

— MERGER WITH IP CAPITAL MANAGEMENT, INC. —

— MOVING & EXPANDING THE SAN FRANCISCO OFFICE —

MARKET RESEARCH PRACTICE

I|C|M|B Ocean Tomo's Market Research Group offers corporations, individuals and counsel services in marketing research, including consumer and business to business surveys for client operating decisions and litigation needs. We conduct surveys for a wide range of issues, including trademark confusion and dilution, fame, secondary meaning, false advertising, class certification, contract and disclaimer perceptions, customer usage rates, attitudes, benefits, demand, price sensitivity, purchase intent and feature perceptions.

I|C|M|B Ocean Tomo offers excellent expert witness testimony, high quality research design and exceptional responsiveness throughout the entire engagement. Krista F. Holt is the Market Research Practice Leader and should be contacted to discuss any survey related needs.

THE 363 GROUP, INC.

As of July 15, 2004, The 363 Group, Inc., a bankruptcy and distressed transaction consulting firm, has merged its practice into the Corporate Restructuring practice of I|C|M|B Ocean Tomo. This merger allows The 363 Group, Inc. to take advantage of significant new resources of I|C|M|B Ocean Tomo in serving its clients, especially as they relate to intellectual property. Mark F. Thomann, President and CEO of The 363 Group, Inc. will become the Managing Director of Corporate Restructuring and David P. Kuipers, Principal of The 363 Group, Inc. will serve as Director. I|C|M|B Ocean Tomo's Corporate Restructuring's professionals have substantial experience in advising distressed companies in a wide variety of industries and in structuring, negotiating and consummating distressed transactions on behalf of the company, creditors, shareholders and other involved parties.

IP CAPITAL MANAGEMENT, INC.

As of August 1, 2004, IP Capital Management, Inc., has merged its business into the broader I|C|M|B Ocean Tomo platform of intellectual property-centric financial transaction services. IP Capital Management, Inc. offers strategic advisory services primarily around the high-tech sector in the Silicon Valley in California. I|C|M|B Ocean Tomo now offers its clients similar services. The new practice is called IP Analytics. Philip C. Hartstein, the President and Founder of IP Capital Management, Inc. will serve as a Director in the Analytics group which is based out of our San Francisco office. The merger provides for IP Capital Management, Inc. to transfer its existing client roster to the I|C|M|B Ocean Tomo platform while expanding the expertise that it can now offer.

SAN FRANCISCO OFFICE

I | C | M | B Ocean Tomo is pleased to announce that the San Francisco office is moving and expanding. Effective September 1, 2004 the San Francisco office will be moving to:

251 Kearny Street
8th Floor
San Francisco, California 94108
(415) 946-2600 (t)
(415) 946-2601 (f)

In addition to the new location, Cate M. Elsten and Kevin M. Arst will be relocating to the San Francisco office to expand our West Coast Expert Services practice.

NEW CONTACT INFORMATION

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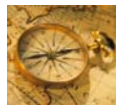
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