

Intellectual Property Prospector

IP Assets Owned by Firms in Transition

October 9, 2006
Volume 1, Number 2
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Intellectual Property Prospector identifies United States and Canadian companies with more than \$1 million in assets filing for bankruptcy or reporting other financial difficulty and profiles their ownership of intellectual property. The Prospector features companies that meet strictly defined, predetermined criteria and is designed to support the efforts of firms and individuals interested in identifying opportunities in the specific area of intellectual property, which includes patents, trademarks, trade secrets, and licenses, among others. Information is compiled weekly and the Prospector is distributed by email every Sunday evening to arrive before 9:00AM every Monday. The Prospector is published by Beard Group, Inc. (<http://BeardGroup.com>). For subscription information call Customer Service at 240-629-3300, ext. 27.

Prospector Profile Selection Criteria:

In order to appear in the **Intellectual Property Prospector**, a company must report ownership of intellectual property assets, as well as one of the conditions listed below:

- An event which indicates financial distress; e.g., default, distressed exchange offer, preferred dividend omission, debt at deep discount, restructuring, low rating, audit concerns, covenant problems, and loss/deficit.
- Chapter 11, 7, or 15 bankruptcy filing
- Section 363 Sales

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**Prospector
Profile
06.0021**

Amscan Holdings, Inc.

80 Grasslands Rd.
Elmsford, NY 10523
(914) 345-2020

NAICS		453220
Employees		3,550
Revenue	(mil)	\$417.74
Income	(mil)	\$12.26
Assets	(mil)	\$1,118.95
Liability	(mil)	\$798.14

(for the year ended 12/31/2005)

Category: Low Rating

Intellectual property: Amscan Holdings, Inc. owns copyrights on the designs created and used on its products and trademarks on the words and designs used on or in connection with its products. It is the Company's practice to register copyrights with the United States Copyright Office to the extent it deems reasonable. The Company does not believe that the loss of copyrights or trademarks with respect to any particular product or products would have a material adverse effect on its business. The Company holds approximately 110 licenses, allowing them to use various cartoon and other characters and designs principally on metallic balloons. None of these licenses is individually material to its aggregate business. The Company owns and permits franchisees to use a number of trademarks and service marks registered with the United States Patent and Trademark Office, including Party City, The Discount Party Super Store, and Halloween Costume Warehouse. [SEC Filing 10-K 04-04-2006]

Description: Amscan Holdings, Inc. designs, manufactures and distributes party goods, including paper and plastic tableware, metallic balloons, accessories, novelties, gifts and stationery.

Officers: Robert J. Small (Chair); James M. Harrison (Pres., COO & Dir.); Gerald C. Rittenberg (CEO & Dir.); Michael A. Correale (CFO); Michael F. Cronin (Dir.); Jordan A. Kahn (Dir.); Kevin M. Hayes (Dir.); Richard K. Lubin (Dir.); John R. Ranelli (Dir.)

Auditor: Ernst & Young LLP

Securities: 1,000 common shares outstanding as of August 14, 2006.
8.75% senior subordinated notes due 2014.

Notes: There is no public trading market for the Company's securities.

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**Prospector
Profile
06.0022**

B&G Foods, Inc.

4 Gatehall Dr., Suite 110
Parsippany, NJ 07054
(973) 401-6500

NAICS		311000
Employees		744
Revenue	(mil)	\$379.26
Income	(mil)	\$8.01
Assets	(mil)	\$594.18
Liability	(mil)	\$510.90

(for the year ended 12/31/2005)

Category: Low Rating

Intellectual property: B&G Foods, Inc. owns 106 trademarks that are registered in the United States, 23 trademarks that are registered with certain U.S. states and Puerto Rico, and 228 trademarks that are registered in foreign countries. In addition, the Company has 11 trademark applications pending in the United States and foreign countries. Examples of its trademarks and registered trademarks include Ac'cent, B&G, B&G Sandwich Toppers, B&M, Bloch & Guggenheimer, Brer Rabbit, Cozy Cottage, Grandma's, Joan of Arc, Las Palmas, Maple Grove Farms of Vermont, Ortega, Polaner, Regina, Sa-s'on, Trappey's, Underwood, Vermont Maid and Wright's. The Company considers trademarks to be of special significance in its business. The Company's credit facility is secured by substantially all of its assets, including rights to intellectual property. [SEC Filing 10-K 03-07-2006]

Description: B&G Foods, Inc., formerly B&G Foods Holdings Corp., manufactures, sells and distributes a portfolio of shelf-stable foods. The Company sells its branded products primarily through broker sales networks

Officers: Stephen C. Sherrill (Chair); David L. Wenner (Pres., CEO & Dir.); Robert C. Cantwell (EVP, CFO & Dir.); James R. Chambers (Dir.); Cynthia T. Jamison (Dir.); Alfred Poe (Dir.)

Auditor: KPMG LLP

Securities: Common Stock-Symbol BGF; AMEX;
27,556,443 common shares outstanding as of August 3, 2006.
12% senior subordinated notes due 2016;
8% senior notes due October 1, 2011.

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**Prospector
Profile
06.0023**

BearingPoint, Incorporated

1676 International Dr.
McLean, VA 22102
(703) 747-3000

NAICS		541610
Employees		16,800
Revenue	(mil)	\$3,375.78
Income	(mil)	(\$546.23)
Assets	(mil)	\$2,182.71
Liability	(mil)	\$1,558.01
(for the year ended 12/31/2004)		

Category: Default

Intellectual property: BearingPoint, Incorporated's success has resulted in part from its methodologies and other proprietary intellectual property rights. The Company relies upon a combination of nondisclosure and other contractual arrangements, non-solicitation agreements, trade secrets, copyright and trademark laws to protect proprietary rights and the rights of third parties from whom it licenses intellectual property. The Company also enters into confidentiality and intellectual property agreements with its employees that limit the distribution of proprietary information. The Company currently has only a limited ability to protect important intellectual property rights. As of December 31, 2005, the Company had only two issued patents in the United States to protect its products or methods of doing business. [SEC Filing 10-K 01-31-2006]

Description: BearingPoint, Incorporated provides business and technology strategy, systems design, architecture, applications implementation, network, systems integration and managed services primarily in North America.

Officers: Randolph C. Blazer (Chair & Pres.); David W. Black (EVP); Bradley J. Schwartz (Grp. VP); Michael J. Donahue (Grp. VP & COO); Laurent C. Lutz (Gen. Counsel & Sec.); Robert Sandberg (Treas.); Harry You (CEO); Russ Berland (Chief Compliance Officer)

Auditor: PricewaterhouseCoopers LLP

Securities: Common Stock-Symbol BE; NYSE;
201,537,999 common shares outstanding as of January 3, 2006.

Notes: The Company has not filed its annual report for 2005.

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**Prospector
Profile
06.0024**

Broadvision, Incorporated

585 Broadway
Redwood City, CA 94063
(650) 542-5100

NAICS		511210
Employees		181
Revenue	(mil)	\$60.12
Income	(mil)	(\$38.97)
Assets	(mil)	\$49.94
Liability	(mil)	\$59.67
(for the year ended 12/31/2005)		

Category: Loss/Deficit

Intellectual property: Broadvision, Incorporated's success and ability to compete are dependent to a significant degree on proprietary technology. The Company holds a U.S. patent, issued in January 1998 and expiring in August 2015, on elements of the BroadVision One-To-One Enterprise product, which covers e-commerce operations common in today's web business. The Company also holds a U.S. patent, issued in November 1996 and expiring in February 2014, acquired as part of the Interleaf acquisition, on the elements of the extensible electronic document processing system for creating new classes of active documents. The patent on active documents is fundamental and hard to avoid by some modern document processing systems. The Company also relies on copyright, trademark, service mark, trade secret laws and contractual restrictions to protect proprietary rights in products and services. The Company has registered "BroadVision", "BroadVision One-To-One", "iGuide" and "Interleaf" as trademarks in the United States and in other countries. It is possible that competitors or other companies will adopt product names similar to these trademarks, impeding its ability to build brand identity and possibly confusing customers. [SEC Filing 10-K 06-09-2006]

Description: BroadVision, Incorporated engages in the development, marketing and support of enterprise portal applications, which enable companies to unify their e-business infrastructure and conduct interactions and transactions with employees, partners and customers primarily in the United States.

Officers: Pehong Chen (Chair, Pres. & CEO); William E. Meyer (EVP & CFO)

Auditor: Stonefield & Josephson, Inc.

Securities: Common Stock-Symbol BVS.N.PK; PNK;
69,503,354 common shares outstanding as of August 31, 2006.

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**Prospector
Profile
06.0025**

Conversion Services International, Inc.

100 Eagle Rock Ave.
East Hanover, NJ 07936
(973) 560-9400

NAICS		518210	
Employees		162	
Revenue	(mil)		\$27.63
Income	(mil)		(\$4.49)
Assets	(mil)		\$18.48
Liability	(mil)		\$16.22
(for the year ended 12/31/2005)			

Category: Loss/Deficit

Intellectual property: Conversion Services International, Inc. discloses that the trademarks “TECH SMART BUSINESS WISE”, “QUALITY MANAGEMENT OFFICE”, “QMO” and DQXPRESS have been registered with the United States Patent and Trademark Office. The Company's trademark registration application for the mark DQROI is presently pending. The Company also uses non-disclosure agreements with employees, independent contractors and clients to protect information which it believes are proprietary or constitute trade secrets. [SEC Filing 10-KSB 04-20-2006]

Description: Conversion Services International, Inc., an information technology services company, together with its subsidiaries, provides data warehousing, business intelligence and related strategic consulting services in the northeastern United States.

Officers: Scott Newman (Chair, Pres. & CEO); Glenn Peipert (EVP, COO & Dir.); Mitchell Peipert (VP, Sec., Treas. & CFO); Lawrence K. Reisman (Dir.); Joseph Santiso (Dir.); Robert C. DeLeeuw (Dir.); Frederick Lester (Dir.); Thomas Pear (Dir.)

Auditor: Friedman LLP

Securities: Common Stock-Symbol CVN; AMEX;
51,568,634 common shares outstanding as of August 9, 2006.

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**Prospector
Profile
06.0026**

DSL.net, Incorporated

545 Long Wharf Dr.
New Haven, CT 06511
(203) 772-1000

NAICS		517110	
Employees		98	
Revenue	(mil)		\$49.02
Income	(mil)		(\$8.43)
Assets	(mil)		\$22.84
Liability	(mil)		\$19.17
(for the year ended 12/31/2005)			

Category: Loss/Deficit

Intellectual property: DSL.net, Incorporated regards its products, services and technology as proprietary and attempt to protect them with patents, copyrights, trademarks, service marks, trade secret laws, restrictions on disclosure and other methods. For example, the Company own a federal supplemental registration and claim rights in the name, "DSL.net." [SEC Filing 10-K 03-31-2006]

Description: DSL.net, Incorporated provides high-speed data communications, Internet access and related services to small and medium-sized businesses throughout the United States, primarily utilizing digital subscriber line (DSL) technology.

Officers: Marc R. Esterman (SVP, Gen. Counsel & Sec.); David F. Struwas (CEO & Dir.); Walter R. Keisch (CFO); Robert B. Hartnett, Jr. (Dir.); Paul J. Keeler (Dir.); Paul Milley (Dir.); Emerson Walters (Dir.)

Auditor: Carlin, Charron & Rosen LLP

Securities: Common Stock-Symbol DSLN.OB; OTC BB;
239,020,817 common shares outstanding as of August 1, 2006.

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**Prospector
Profile
06.0027**

Leiner Health Products, Inc.

901 East 233rd St.
Carson, CA 90745
(310) 835-8400

NAICS		325412
Employees		1,995
Revenue	(mil)	\$669.56
Income	(mil)	(\$3.77)
Assets	(mil)	\$416.10
Liability	(mil)	\$531.18

(for the year ended 3/25/2006)

Category: Low Rating

Intellectual property: Leiner Health Products, Inc. regards its trademarks and other intellectual property rights as valuable assets and believe they are important in the marketing of products. Among its most significant trademarks are Your Life and Pharmacist Formula, which are registered in the United States and some foreign countries. The Company intends to maintain the foreign and domestic registrations of trademarks so long as they remain valuable to its business. Generally, registered trademarks have perpetual life provided they are renewed on a timely basis and continue to be used properly as trademarks. Its business is not dependent to a material degree on patents, copyrights or trade secrets. The Company has no licenses to intellectual property that, if lost, would have a material adverse effect on its business. [SEC Filing 10-K 06-23-2006]

Description: Leiner Health Products Inc. is the successor to the vitamin product division of P. Leiner & Sons, America, Inc. The Company is a maker of vitamins, minerals, supplements and OTC drugs.

Officers: Charles F. Baird, Jr. (Chair); Robert M. Kaminski (Vice Chair & CEO); Kevin McDonnell (EVP & CFO); Robert K. Reynolds (EVP, COO & Dir.); Robert J. La Ferriere (EVP); Kevin J. Lanigan (EVP); Gale K. Bensussen (Dir.); Prescott H. Ashe (Dir.); Ken Diekroeger (Dir.); Monty Sharma (Dir.); John Gilligan (Dir.)

Auditor: Ernst & Young LLP

Securities: 1,000 common shares outstanding as of June 24, 2006.

Notes: There is no public trading market for the Company's common stock. All of its outstanding shares are held by Leiner Holdings Corp.

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**Prospector
Profile
06.0028**

Medicor Limited

4560 S. Decatur Blvd.
Las Vegas, NV 89103
(702) 932-4560

NAICS		339113
Employees		410
Revenue	(mil)	\$31.38
Income	(mil)	(\$17.95)
Assets	(mil)	\$129.12
Liability	(mil)	\$125.97

(for the year ended 6/30/2006)

Category: Loss/Deficit

Intellectual property: Medicor Limited currently owns or has exclusive license rights to numerous patents, patent applications, trademarks and trademark applications throughout the world. Although the Company believes that the patents and patent rights are valuable, its technical knowledge with respect to manufacturing processes, materials, and product design are also valuable. As a condition of employment or consulting, the Company requires that all employees and consultants execute a proprietary information and inventions agreement relating to its proprietary information and intellectual property rights. The Company's trademarks cover a large percentage of its commercial products. The current commercial breast implant line is manufactured and distributed completely outside the United States and the design technology and manufacturing technology are considered trade secrets. U.S. patents to which the Company acquired ownership and the corresponding foreign patents protect technology under investigation in the research and development of a new generation of breast implant fillers, shell material and component design. Another patent protects a minor product in our dermatology and wound care offerings. [SEC Filing 10-KSB 09-28-2006]

Description: Medicor Limited engages in the acquisition, development, manufacture and marketing of products primarily for the aesthetic, plastic surgery and dermatology markets.

Officers: Donald K. McGhan (Chair); Theodore R. Maloney (CEO); Paul R. Kimmel (CFO); Jim J. McGhan (Dir.); Mark E. Brown (Dir.); Samuel C. Rogers (Dir.); Thomas Y. Hartley (Dir.); Robert L. Forbuss (Dir.); Ikram U. Khan (Dir.); Eugene I. Davis (Dir.)

Auditor: Greenberg & Co. LLC

Securities: Common Stock-Symbol MDCR.OB; OTC BB;
23,746,162 common shares outstanding as of September 26, 2006.

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**Prospector
Profile
06.0029****NaviSite, Incorporated**

400 Minuteman Rd.
Andover, MA 01810
(978) 682-8300

NAICS	518210
Employees	451
Revenue (mil)	\$109.86
Income (mil)	(\$16.08)
Assets (mil)	\$101.18
Liability (mil)	\$103.85

(for the year ended 7/31/2005)

Category: Loss/Deficit

Intellectual property: NaviSite, Incorporated relies on a combination of trademark, service mark, copyright, patent and trade secret laws and contractual restrictions to establish and protect proprietary rights and promote its reputation and the growth of the business. The Company also licenses or leases most technologies used in hosting and application management services. [SEC Filing 10-K 10-31-2005]

Description: NaviSite, Incorporated provides outsourced hosting and managed application services for mid-sized enterprises, divisions of large multi-national companies, government agencies and other businesses conducting mission-critical business on the Internet.

Officers: Andrew Ruhan (Chair); Arthur P. Becker (Pres., CEO & Dir.); Denis Martin (EVP & CTO); Mark Clayman (SVP); Nasir Cochinwala (SVP); Sumeet Sabharwal (SVP); John J. Gavin, Jr. (CFO); Gabriel Ruhan (Dir.); James H. Denny (Dir.); Larry W. Schwartz (Dir.); Thomas R. Evans (Dir.)

Auditor: KPMG LLP

Securities: Common Stock-Symbol NAVI; NasdaqSC;
28,876,559 common shares outstanding as of June 8, 2006.

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**Prospector
Profile
06.0030**

Novell, Incorporated

404 Wyman St., Suite 500
Waltham, MA 02451
(781) 464-8000

NAICS		511210
Employees		5,100
Revenue	(mil)	\$1,197.70
Income	(mil)	\$376.72
Assets	(mil)	\$2,761.86
Liability	(mil)	\$1,375.37
(for the year ended 10/31/2005)		

Category: Default

Intellectual property: Novell, Incorporated relies on copyright, patent, trade secret, and trademark law, as well as provisions in our license, distribution, and other agreements to protect intellectual property rights. The Company's portfolio of patents, copyrights, and trademarks as a whole is material to its business but no individual piece of intellectual property is critical to our business. The Company has been issued what it considers to be valuable patents and has numerous other patents pending. Its business includes a mix of proprietary offerings and offerings based on open source technologies. With respect to proprietary offerings, the Company performs the majority of development efforts internally, but it also acquires and licenses technologies from third parties. [SEC Filing 10-K 01-10-2006]

Description: Novell, Incorporated engages in the design, development, maintenance, implementation and support of open source software for use in business solutions.

Officers: Thomas G. Plaskett (Chair); Ronald W. Hovsepian (Pres., COO, CEO & Dir.); Dana Russell (Interim CFO); Albert Aiello (Dir.); Fred Corrado (Dir.); Richard L. Crandall (Dir.); Claudine B. Malone (Dir.); Richard L. Nolan (Dir.); John W. Poduska, Sr. (Dir.); James D. Robinson, III (Dir.); Kathy Brittain White (Dir.)

Auditor: PricewaterhouseCoopers LLP

Securities: Common Stock-Symbol NOVL; NasdaqGS;
339,011,438 common shares outstanding as of May 31, 2006.

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**Prospector
Profile
06.0031**

Phibro Animal Health Corp.
65 Challenger Rd.
Ridgefield Park, NJ 07660
(201) 329-7300

NAICS		311119
Employees		992
Revenue	(mil)	\$364.38
Income	(mil)	(\$19.67)
Assets	(mil)	\$253.06
Liability	(mil)	\$297.98
(for the year ended 6/30/2005)		

Category: Low Rating

Intellectual Property: Phibro Animal Health Corp. owns certain product registrations, patents, tradenames and trademarks, and use know-how, trade secrets, formulae and manufacturing techniques which assist in maintaining the competitive positions of certain of its products. Product registrations are required to manufacture and sell medicated feed additives. Formulae and know-how are of particular importance in the manufacture of a number of the products sold in the specialty chemicals business. [SEC Filing 10-K 09-28-2005]

Description: Phibro Animal Health Corp. is a manufacturer and marketer of animal health and nutrition products, specifically medicated feed additives (MFAs) and nutritional feed additives (NFAs), which it sells globally the poultry, swine and cattle markets.

Officers: Jack C. Bendheim (Chair); Gerald K. Carlson (CEO); Richard G. Johnson (CFO); Marvin S. Sussman (Dir.); James O. Herlands (Dir.); Sam Gejdenson (Dir.); Mary Lou Malanoski (Dir.)

Auditor: PricewaterhouseCoopers LLP

Securities: 24,489 common shares outstanding as of May 9, 2006.
senior subordinated notes due June 1, 2008.

Notes: There is no public trading market for the Company's common stock.

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**Prospector
Profile
06.0032**

Remington Arms Company, Inc.

870 Remington Dr., P.O. Box 700
Madison, NC 27025
(336) 548-8700

NAICS		332994
Employees		2,200
Revenue	(mil)	\$410.40
Income	(mil)	(\$16.90)
Assets	(mil)	\$363.30
Liability	(mil)	\$374.40
(for the year ended 12/31/2005)		

Category: Low Rating

Intellectual Property: Remington Arms Company, Inc.'s operations are not dependent upon any single trademark other than the Remington word mark and the Remington logo mark. Some of the other trademarks that the Company use, however, are nonetheless identified with and important to the sale of its products. In June 2000, the Company formed RA Brands, a Delaware limited liability company and wholly-owned subsidiary, to which Remington transferred ownership of all of its patents, trademarks and copyrights. RA Brands owns all of its trademarks and licenses them to Remington at an arm's length royalty rate. [SEC Filing 10-K 03-31-2006]

Description: Remington Arms Company, Inc. designs, manufactures and markets a line of sporting goods for the hunting and shooting market under the Remington brand name. It also designs, manufactures and markets products with law enforcement, military and government applications.

Officers: Leon J. Hendrix, Jr. (Chair); Thomas L. Millner (Pres. & Dir.); Mark A. Little (EVP, CFO & Chief Admin. Officer); Paul L. Cahan (SVP); Stephen P. Jackson, Jr. (SVP, Treas., Sec. & CFO); John M. Dwyer, Jr. (VP); Don H. Campbell (VP); B. Charles Ames (Dir.); Michael G. Babiarz (Dir.); Bobby R. Brown (Dir.); Richard A. Gilleland (Dir.); Richard E. Heckert (Dir.); Hubbard C. Howe (Dir.); Thomas E. Ireland (Dir.); Thomas F. L'Esperance (Dir.); H. Norman Schwarzkopf (Dir.); Stephen C. Sherrill (Dir.)

Auditor: Grant Thornton LLP

Securities: 1,000 common shares outstanding as of August 10, 2006.

Notes: There is no established public trading market for the Company's common stock.

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**Prospector
Profile
06.0033**

Revlon Consumer Products Corp.

237 Park Ave.
New York, NY 10017
(212) 527-4000

NAICS		325620
Employees		6,800
Revenue	(mil)	\$1,332.30
Income	(mil)	(\$77.80)
Assets	(mil)	\$1,048.40
Liability	(mil)	\$2,139.60

(for the year ended 12/31/2005)

Category: Low Rating

Intellectual Property: Revlon Consumer Products Corp.'s major trademarks are registered in the U.S. and in well over 100 other countries, and considers trademark protection to be very important to its business. Significant trademarks include Revlon, ColorStay, Revlon Age Defying makeup with Botafirm, High Dimension, Frost & Glow, Illuminance, Cutex, Mitchum, Eterna 27, Almay, Almay Intense i-Color, Almay Kinetin, Vital Radiance, Ultima II, Flex, Charlie, Jean Naté, Moon Drops, Super Lustrous, Colorsilk, Gatineau and Bozzano. The Company utilizes certain proprietary, patent pending or patented technologies in the formulation or manufacture of a number of the Company's products. The Company also protects certain of its packaging and component concepts through design patents. The Company considers its proprietary technology and patent protection to be important to its business. [SEC Filing 10-K 03-02-2006]

Description: The Company, a wholly-owned subsidiary of Revlon, Inc., which manufactures, markets and sells an extensive array of cosmetics and skin care, fragrances and personal care products.

Officers: Ronald O. Perelman (Chair); David L. Kennedy (Pres., CEO & Dir.); Alan T. Ennis (SVP, Controller & Chief Acctg. Officer); Barry F. Schwartz (Dir.); Donald G. Drapkin (Dir.); Alan S. Bernikow (Dir.); Edward J. Landau (Dir.)

Auditor: KPMG LLP

Securities: 5,260 common shares outstanding as of June 30, 2006.

9 1/2% senior notes due 2011;

8 5/8% senior subordinated notes due 2008.

Notes: Revlon, Inc. beneficially owns all of the outstanding common stock.

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**Prospector
Profile
06.0034****Salton, Incorporated**

1955 W. Field Court
Lake Forest, IL 60045
(847) 803-4600

NAICS		423620
Employees		2,466
Revenue	(mil)	\$1,071.01
Income	(mil)	(\$51.79)
Assets	(mil)	\$807.79
Liability	(mil)	\$727.86

(for the year ended 7/2/2005)

Category: Low Rating

Intellectual Property: Salton, Incorporated holds numerous patents and trademarks registered in the US and foreign countries for various products and processes. The Company has registered certain of trademarks with the United States Patent and Trademark Office and these trademarks are of considerable value and material importance to its business. [SEC Filing 10-K 09-30-2005]

Description: Salton, Incorporated is a designer, marketer and distributor of branded small appliances, home decor and personal care products. The Company sells its products under the br and names as Salton, George Foreman, Westinghouse, Toastmaster, Melitta, Russell Hobbs, Farberware, Ingraham and Stiffel.

Officers: William B. Rue (Pres., COO, Chief Admin. Officer & Dir.); William M. Lutz (VP & CFO); Leonhard Dreimann (CEO & Dir.); Bruce J. Walker (Dir.); Steven M. Oyer (Dir.); Daniel J. Stubler (Dir.); Lester C. Lee (Dir.); David Maura (Dir.)

Auditor: Deloitte & Touche LLP

Securities: Common Stock-Symbol SFP; NYSE;
14,386,390 common shares outstanding as of May 8, 2006.

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**Prospector
Profile
06.0035**

True Temper Sports, Inc.

8275 Tournament Dr., Suite 200
Memphis, TN 38125
(901) 746-2000

NAICS		339920
Employees		734
Revenue	(mil)	\$117.59
Income	(mil)	(\$0.47)
Assets	(mil)	\$348.06
Liability	(mil)	\$248.29
(for the year ended 12/31/2005)		

Category: Low Rating

Intellectual Property: True Temper Sports, Inc. holds 44 patents worldwide relating to various products and proprietary technologies, including the SensiCore technology, and has nine patent applications pending. The Company also holds numerous trademarks related to, among other things, True Temper, Grafalloy and Alpha Q branded products. [SEC Filing 10-K 03-28-2006]

Description: True Temper Sports primarily manufactures golf shafts and bicycle tubing, forks and seatposts. Its steel manufacturing facility in Amory, Mississippi makes steel products for the bicycle, automobile and golfing industries and its composite production facility in El Cajon, California makes graphite golf shafts and lacrosse and hockey sticks.

Officers: Steven J. Gilbert (Co-Chair); Steven Kotler (Co-Chair); Scott C. Hennessy (Pres., CEO & Dir.); Fred H. Geyer (SVP & COO); Adrian H. McCall (SVP); Stephen M. Brown (VP); Graeme Horwood (VP); Jason A. Jenne (VP, Treas. & CFO); Gene Pierce (VP); Richard W. Gaenzle, Jr. (Dir.); Jeffery W. Johnson (Dir.); William P. Lauder (Dir.)

Auditor: KPMG LLP

Securities: 100 common shares outstanding as of August 16, 2006.

Notes: There is no public market for the Company's common stock. All of the Company's capital stock is owned by True Temper Corporation.

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**Prospector
Profile
06.0036**

Viragen, Incorporated

865 SW 78th Ave., Suite 100
Plantation, FL 33324
(954) 233-8746

NAICS		325414
Employees		54
Revenue	(mil)	\$0.39
Income	(mil)	(\$18.21)
Assets	(mil)	\$13.97
Liability	(mil)	\$15.59
(for the year ended 6/30/2006)		

Category: Audit Concerns

Intellectual Property: Viragen, Incorporated endeavors to seek out new intellectual property in its business and at all levels. In general, the Company invests in projects and product candidates that afford the longest possible intellectual property protection. Its business is international in nature and intellectual property protection may differ between territories, including duration of that protection. Some of its products and technologies may have patents pending or new patents under internal consideration or may be under consideration by patent counsel. Due to the competitive nature of the bio-pharmaceutical industry, the Company does not disclose patents, trademarks or copyrights that are pending. [SEC Filing 10-K 09-27-06]

Description: Viragen, Incorporated is a biopharmaceutical company focused on the research, development, manufacture and commercialization of innovative technologies and products used to treat infectious diseases and cancers in humans.

Officers: Carl N. Singer (Chair); Charles A. Rice (Pres., CEO & Dir.); Nicholas M. Burke (VP & Controller); Dennis W. Healey (Treas. & CFO); Randolph A. Pohlman (Dir.); Robert C. Salisbury (Dir.); Charles J. Simons (Dir.); Nancy A. Speck (Dir.); C. Richard Stafford (Dir.)

Auditor: Ernst & Young LLP

Securities: Common Stock-Symbol VRA; AMEX;
47,726,773 common shares outstanding as of September 22, 2006.

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