

APPENDIX A
FOXBORO CONSULTING GROUP, INC.
VALUATION ENGAGEMENT LISTING

Equity Buy/Sell Valuations

Hayes Management Consulting – Hayes Management Consulting is a management consulting firm specializing in software installation and integration. The Company’s owner wanted to transfer a 10.0% minority ownership interest in the Company to one of the Company’s key employees. Foxboro Consulting valuation specialists determined the fair market value of the 10.0% minority ownership interest in the Company, as well as the fair market value if the common stock.

Cleary Elevator Company – Cleary Elevator is a leading elevator maintenance and service provider in the Greater Boston Metropolitan service area. The founder and owner of the Company wanted to transfer his stock in the Company to his three (3) sons. At the conclusion of the stock transaction, approximately 50.0% of the common stock, was transferred to the eldest son, and the other two sons now own 25.0% of the shares outstanding. Foxboro Consulting valuation specialists determined the fair market value of the Company’s common stock, and provided a valuation report that documented our findings.

The Executive Search Group d/b/a Smith & Wilkinson is a privately held owned business, and is organized as a Sub-Chapter S corporation for income tax purposes. The Company provides Executive Recruiting/Management Recruiting and Placements primarily for the banking industry in the Greater New England and New York areas. The two partners each own a 50.0% interest in the Company. The Company services primarily the Banking Industry at all levels of the corporate ladder with specialties in Administrative, Legal, Compliance/regulatory, and Information Technology (IT). Smith & Wilkinson’s business is generally affected by fluctuations in general economic conditions impacting the Banking Industry as demand for recruiting services is impacted by the general level of economic activity and overall employment in financial services in the United States. Foxboro Consulting Group valuation specialists determined the fair market value of a 50.0% ownership interest for equity buy-in purposes.

QC Solutions, Inc. – QC Solutions, Inc. manufactures semi-conductor fabrication equipment for the semi-conductor manufacturers. QCS is a leading supplier of advanced epitaxial metrology and ion implantation wafer monitoring equipment. OCS designs, manufactures and supports fully programmable robotic, non-contact, non-destructive wafer mapping and point pattern sampling equipment. The controlling ownership shareholder wanted to buy-out the minority shareholders who owned approximately 16.0% of the Company. Foxboro Consulting valuation specialists determined the fair market value of the Company’s stock for the buy-out, and provided a valuation report that documented our findings.

Clinical Providers Staffing, P.C. (the “Practice” or “Clinical Providers Staffing” or “CPS”) Foxboro Consulting Group valuation specialists determined the fair market value of the partnership equity for this emergency room physician, intensive care unit (ICU) physician healthcare staffing company as of the year ended December 31, 2017.

Horizon Marine, Inc. - is a Massachusetts corporation that provides oceanographic analysis services to customers, the majority of which are in the oil industry. The Company collects oceanographic data in the Gulf of Mexico, as well as off the coast of Trinidad and Brazil. The data is sent electronically to Marion, Massachusetts where it is analyzed and can be accessed by the Company's customers. In addition, the Company manufactures measurement devices utilized internally in oceanographic analysis. Capstone valuation specialists determined the fair market value of the common stock of the Company on a non-marketable/minority interest ownership basis, as part of a dissenting shareholder civil litigation matter.

Northeast Medical Consultants, P.C. d/b/a Interventional Spine Medicine, 141 Route 125, Barrington, NH. 02825 - Valuation of a four (4) physician medical practice, which specializes in pain management. The purpose of the valuation was for the equity buy-in by a new physician partner, and the buy-out of a retiring 25.0% partner. The valuation determined the value of the Practice's common shares on a Non-marketable/ Minority interest ownership basis of value. Office locations include: Barrington, Rye, Guilford & Plaistow, New Hampshire.

A & M Associates Ltd. and **National Switchboard Corp.** (the "Companies" or "A & M Associates" and "National Switchboard Corp.") – Foxboro Consulting Group valuation specialists prepared business valuation in support of the sale of Company equity to a new 20.0% shareholder. The valuation-consulting services provided a basis for the negotiation of the 20.0% minority ownership interest in the Companies.

Sagent Healthstaff, L.L.C. – Sagent is a nurse recruiting and staffing company and services hospital providers in the healthcare industry. Sagent's headquarter office is located at 460 Totten Pond Road, Waltham, MA., and also maintains satellite offices located in Florida, Virginia, and California. Foxboro Consulting Group valuation specialists determined the fair market value of the stockholders' equity as of June 30, 2005, the valuation date, for shareholder buy-out purposes.

Stock Option & Common Stock Valuations

BioVex Group, Inc. - BioVex is a pre-revenues and pre-profit clinical-stage biotechnology company focused on the development and future commercialization of targeted treatments for cancer and the prevention of infectious disease. BioVex had numerous series of preferred stock with various liquidation preferences. Foxboro Consulting valuation specialists provided an independent opinion as to the *fair market value* of the common stock and of the underlying stock options of the Company in compliance with provisions of Statement of Financial Accounting Standards 123(R) *Share-based Payment* ("FAS 123(R)"), and in compliance with IRC Section 409A.

Pioneer Surgical Technology, Inc. – Pioneer Surgical Technology made an offer to merge with Angstrom Medica, Inc. The merger transaction involved a combination of common stock, earn-out, and the assumption of certain liabilities. Foxboro Consulting valuation specialists were retained by the Board of Directors of Angstrom Medica, Inc. to determine the fair market value of the common stock of Pioneer Surgical Technology for purposes of facilitating the merger transaction.

mindShift Technologies, Inc. - mindSHIFT delivers managed information technology and professional services in the United States. The Company offers managed office computing solutions for small to medium sized business organizations for professional workers in verticals such as legal, nonprofits, associations, insurance, and consulting. Foxboro Consulting valuation specialists prepared a common stock valuation of stock options.

Ipswitch Software, Inc. - the Company is a leading developer of network management, secure file transfer and messaging technology solutions. Foxboro Consulting valuation specialists prepared a common stock valuation for stock options.

Dover Saddlery, Inc. – Dover Saddlery is a leading specialty retailer and direct marketer of equestrian products for English and Western-style riding industry in the United States. The company offers saddles and tack; specialized apparel; and horse care and stable products. It provides riding apparel, including breeches, gloves, and riding boots; horse tack, such as bridles, horse boots, and saddles, as well as crops, whips, and bats; horse blankets and sheets comprising coolers and stable and turnout blankets; and horse liniments, cold therapy, and fly control products. Foxboro Consulting valuation specialists prepared the valuation for stock options.

Sitara Network, Inc. – The Company is a supplier of quality of service (QOS) solutions. Foxboro Consulting staff determined the fair market value of the common stock and stock options for deferred compensation planning purposes.

Akibia, Inc. – Akibia, Inc. provides IT services and business consulting support services for UNIX, Linux, and Windows computing environments; areas of operation include security, desktop management, and infrastructure design and maintenance. Foxboro Consulting valuation specialists were retained to advise in the spin-off of various lines of business from the parent corporation. In addition, Foxboro Consulting valuation specialists determined the fair market value of a minority interest in the common equity of Akibia for internal planning purposes, and we also prepared a valuation analysis of stock options.

Learning Services Corporation – LSC provides long-term care and rehabilitation services for patients with severe brain injury. Foxboro Consulting valuation specialists determined the fair market value of the common stock as part of the company’s financial decision-making.

Rooms.com – Rooms.com provides on-line hotel reservations. Foxboro Consulting valuation specialists determined the fair market value of common shares in Rooms.com Inc. used by Granite Financial Partners and Rooms.com management to assist in determining the valuation for the next round of equity funding. In addition, Foxboro Consulting valuation specialists determined the fair value of in-process research & development and certain other intangible assets of Hotel Distribution Network Corporation for FAS 141 financial reporting purposes.

Hyde Group – The Company makes tools for drywall, painting, and plumbing professionals. Foxboro Consulting valuation specialists determined the fair market value of the common stock on minority interest basis of the Hyde Group for estate tax planning purposes.

Leach & Garner – Leach & Garner manufactures gold and silver findings for use by the jewelry industry. Foxboro Consulting valuation specialists were retained by the Estate of Phillip F. Leach to develop an estimate of the fair market value of the common and preferred stock of Leach & Garner for estate tax planning purposes.

The Systems Distributors, Inc. – TSD is a technology driven company specializing in saleable software and services for the automobile rental industry. Foxboro Consulting staff determined the fair market value of a minority ownership interest in this application service provider servicing the auto rental industry. The valuation was conducted for gift and estate tax planning purposes.

Employee Retirement Income Security Act (ERISA) and Department of Labor (DOL) Valuations

Seaman Paper Company of MA. – Seaman Paper Company is a 57-year-old business that manufactures decorative and industrial tissue paper. The Company and its affiliates have approximately 500 employees, and is a major employer in the Company's geographic service area. The Company's products include resale tissue purchased in stores for gift-wrap, retail-packaging tissue used by stores to package customer purchases, crepe streamers and waxed paper for floral and foodservice applications. Foxboro Consulting valuation specialists prepared a common stock valuation report, which was submitted to the Department of Labor as part of a request for administrative relief related to the sale of stock to the Company by the individual retirement accounts owned by family member owners and principals of the Company.

Bourneuf Corporation – Bourneuf Corporation is a wholesale and retail distributor of plumbing, heating and industrial products. Foxboro Consulting valuation specialists determined the fair market value of the common stock of Bourneuf Corp. employee stock ownership plan for ERISA compliance purposes.

Beacon Power – Beacon Power is a designer, manufacturer and marketer of advanced flywheel technology products for energy storage and power quality applications. Foxboro Consulting was retained to advise the board on the adoption of a shareholders' rights plan. Foxboro Consulting valuation specialists provided a valuation for the Board of Directors.

Learning Services Corporation – LSC provides long-term care and rehabilitation services for patients with severe brain injury. Foxboro Consulting valuation specialists determined the fair market value of the common stock as part of the company's financial decision-making.

Sitara Network, Inc. – The Company is a supplier of quality of service (QOS) solutions. Foxboro Consulting staff determined the fair market value of the common stock and stock options for deferred compensation planning purposes.

Merger & Acquisition Advisory Services

Pioneer Surgical Technology, Inc. – Pioneer Surgical Technology made an offer to purchase the merge with Angstrom Medica, Inc. The merger transaction involved a combination of common stock, earn-out, and the assumption of certain liabilities. Foxboro Consulting valuation specialists were retained by the Board of Directors of Angstrom Medica, Inc. to determine the fair market value of the common stock of Pioneer Surgical Technology for purposes of facilitating the merger transaction.

Net Links Software Group of America, Inc. - Netlinks is a Southfield, Michigan based company. Its principal activity is to provide information technology consulting and computer software development. The services offered focus on complete or partial IT outsourcing and business process outsourcing, application and infrastructure solutions, connectivity and telecom services, and network solutions. During 2006, IOC merged into Net Links Software, and simultaneously, Net Links Software acquired DASS. Foxboro Consulting valuation specialists provided a valuation of the common stock of the combined entity of Net Links Software; and provided a financial accounting and tax reporting basis for the Company's common stock on a minority interest basis as of the valuation date. In addition, Foxboro Consulting valuation specialists provided a valuation of certain intangible assets of NetLink Software, IOC and DASS and allocated the acquisition purchase price to the fair market values of certain identifiable intangible assets of Net Links Software, IOC, and DASS, thereby achieving compliance with Financial Accounting Standards Board (FAS) Statement No. 141, Business Combinations, and FAS No.142, Goodwill and Other Intangible Assets.

Litigation Support Services

Open Med Technologies Corp. - Foxboro Consulting valuation specialists were retained by the Open Med Technologies Corp., the defendant, to determine the fair market value of the application software technology of E-Health Engines, the plaintiff, as of February 1, 2002. The subject software was an internet-enabled clinical information and medical image management software application, and was the subject of a litigation proceeding in Middlesex County Court between E-Health Engines and the Open Med Technologies Corp.

Fairness Opinion Services

Bio-Engineering Networks, Inc. (BioEngine) – BioEngine has created the world's first vascularized, implantable bioengineered live assist device incorporating human liver cells. Its patents are based on 20 years of extensive research and headed by a pioneer in the organ engineering field in collaboration with Massachusetts General Hospital, MIT, Draper Laboratory, and the ExOne Company. The founders of BioEngine had the opportunity to license technology from MGH designed to augment the gas exchange function of a human lung. The Board of Directors of BioEngine negotiated a Collaboration Agreement with a company formed to pursue the opportunity, involving the sharing of technology and resources. Foxboro Consulting valuation specialists provided a financial review opinion on this Collaboration Agreement to the management and Board of Directors of BioEngine. This company was formed and financed with a focused strategy of developing the lung technology, while BioEngine realized economic and strategic benefits from the Collaboration Agreement.

EnVivo - EnVivo is a biopharmaceutical company dedicated to discovering and developing drugs for central nervous disorders currently focusing on Alzheimer's disease, Parkinson's disease, Huntington's disease and spino-cerebellar ataxias. Foxboro Consulting valuation specialists were retained to advise the Board of Directors of EnVivo and to provide a fairness opinion for the special committee of the Board of Directors of EnVivo as part of their Series C financing led by existing investor Fidelity Biosciences. EnVivo used the \$24.0 million funding to advance several promising programs into clinical trials including an alpha-7 nicotine receptor for cognition enhancement in Alzheimer's disease and schizophrenia.

ABS Industries, Inc. – ABS Industries was a holding company that operated through two wholly-owned subsidiaries, which manufactured automobile parts for sale to the “Big Three” American automobile manufacturers and other car makers. The Company went through a Chapter 11 bankruptcy proceeding and subsequently realized the value of its contingent intangible asset. The Company initiated a reverse stock split/stock buy-out process, whereby the Company bought out fractional shareholders after a 1-for-500 stock split. At the conclusion of the ABS Industries stock buy-out transaction, the Company had fewer than 300 shareholders. Foxboro Consulting valuation specialists determined the fair value of ABS Industries common stock, and then provided a fairness opinion to the Board of Directors as to the fairness of the stock price offered to the fractional shareholders in the buy-out transaction.