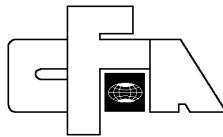




Acquired



The undersigned provided investment banking advisory services for the seller.



CORPORATE FINANCE ASSOCIATES

Omaha, Nebraska Denver, Colorado Cedar Falls, Iowa

January, 2005

Founded in 1956, Corporate Finance Associates offers advisory services to buyers and sellers of middle market companies. With offices throughout North America and affiliates in Europe, CFA is uniquely positioned to satisfy its clients' merger & acquisition needs.

"I was struck by the honesty and the trust CFA created. Trust is something that usually has to be earned. When you do business, some people earn it quickly, others never do. CFA and their dealmaker earned my trust right up front.

"A lot of times, when you work with professionals – like accountants and lawyers – the first thing they try to teach you is that you don't know anything about their business. CFA is not that way; they were always willing to listen to my ideas and blend them with their own.

"CFA sold two businesses for me. The first was a distribution company and the second was a buying group. For me, the buying group was much more difficult to sell, because it's a business that I had started from scratch, and it was hard to let it go. My dealmaker at CFA made a big difference in that respect, because he was not only a broker, but also somewhat of a mentor and a friend. He helped with more than just the nuts and bolts of the process.

"I'd highly recommend CFA to anyone who's thinking of selling a business. They know a lot about buyers that the person who's looking to sell might not know. And without that knowledge, you could easily end up undervaluing your business."

Dr. Jim Butner, President
Doctor's Optical Supply

"CFA was always a pleasure to deal with and very helpful in trying to facilitate a transaction.

"Because of our backgrounds, we've had a lot of experience in the merger/acquisition business. I appreciated that CFA understood our level of experience and sophistication, and they recognized how we could contribute towards closing a transaction.

"I have nothing but good things to say about our interactions with CFA. They are able to represent the interests of his clients well, but at the same time they are aware of what it takes to get a realistic deal."

Brad Shapiro, Principal
C&E Vision Services

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About The Companies

Dr. Jim Butner founded **Doctors' Optical Supply** (DOS) in 1985 to serve the needs of optometrists and other vision professionals throughout the Southwest. DOS quickly grew into one of the leading optical products buying groups in the USA. Dr. Butner expanded the Company by adding a contact lens distribution division. While running DOS, Dr. Butner continued to build and grow his thriving optometry practice in his hometown of Vinita, Oklahoma. As the businesses continued to grow, Dr. Butner found it difficult to manage both operations. He decided to divest of DOS to focus his full attention on his optometric practice. He retained CFA to assist him the process of marketing and selling DOS. Initially, CFA sold the Contact Lens Distribution division before selling the Buying Group. Through CFA's efforts, Dr. Butner received a favorable price and terms for the Buying Group, the deal was structured to benefit both the seller and the acquirer, and Dr. Butner, while remaining as a consultant to the buyer, now has the time and resources to continue to build his practice.

C&E Vision Services was founded in 1982 by Dr Harvey Yamamoto, himself a practicing optometrist, as a way for independent practitioners to band together to achieve discounts and group pricing on optical products. Eventually, his management team acquired the business and has grown C&E into the country's foremost optical products buying group. Based in San Clemente, California, C&E has more than 5,000 members in its buying group. According to Brad Shapiro, C&E Principal, "We are thrilled that DOS has chosen to combine with C & E. It is our goal to expand the service offering that was previously available to DOS members."

Founded in 1956, **Corporate Finance Associates** (CFA) provides investment-banking services to middle market companies. With offices throughout North America and affiliate members throughout Western Europe, CFA assists clients in mergers, acquisitions and corporate finance. The Nebraska/Iowa offices of CFA focus on representing sellers and buyers of middle market companies throughout the Midwest.