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Advantage Bolsters Confidence in Renewable Energy Partnership Flip Financing Deals

San Francisco, CA (November 19, 2007) – Advantage For Analysts LLC (“Advantage”), a financial structuring and analysis software company, has teamed up with well-known structuring experts, SGC Analytics (“SGC”) to diagnose partnership flip financing structures in renewable energy. Steve Cohn, Principal at SGC explains “Tax equity investors in special allocation partnerships face increasing complexity as the market introduces innovations in these financings structures. The Advantage Diagnostic Service, based on Advantage’s Partnership Solution Set, provides an efficient and effective means to review and identify issues with these complex deal models.”

“The Advantage Partnership Solution Set,” adds Richard D. Homich, a Principal at Advantage for Analysts, “speeds the diagnosis of deal models, evaluation of tax code compliance, and exploration of alternative structures. We are pleased to help our partners deliver their services more completely and efficiently.” Advantage’s new Partnership Solution Set offers interested parties in deal financing (e.g., investors, manufacturers, advisors and developers) the means to quickly structure and analyze renewable energy deals. The Solution Set embodies years of practical experience in structuring special allocation partnerships, evaluating the partnership tax code impact on economics and managing capital accounts. In addition, the report set helps business and tax professionals assess “substantial economic effect”, an important tax code requirement, and helps accounting professionals compute GAAP earnings using the hypothetical liquidation at book value (HLBV) method.

Dennis Moritz, President of Advantage for Analysts, comments, “Our experience with tax equity deal models reveals complex issues associated with the interpretation of the tax code and the timing of partnership flips. Flip timing can materially affect yield and complicate secondary market transactions for developers. A diagnostic solution for existing deals is a natural extension for our software from initially supporting our clients with deal structuring and tracking. We are pleased to be offering these new solutions with our partner, SGC”.

About Advantage for Analysts® LLC, <http://www.advantageforanalysts.com>
A financial structuring and analysis software firm located in San Francisco that provides solutions for Fixed Income Asset Management and Renewable Energy Partnership Structuring. Babcock & Brown originally developed Advantage and has been using the software since 1999 to support its private equity and investment advisory business. Advantage became an independent entity in 2004.

About SGC Analytics, <http://sgcanalytics.home.comcast.net>

SGC Analytics supports its clients with complex financial modeling and analysis, specializing in highly structured transactions that may involve deterministic, statistical, goal-seeking and linear optimization methods.