

EXHIBIT #8 - Heating & AC Contractors

SIC #	NAICS#	BUS. TYPE	ASK PRICE (000)	ANN GROSS (000)	SDE (000)	SDE / GROSS SALES	SALE DATE	SALE PRICE (000)	% DOWN	TERMS	SALE/ GROSS SALES	SALE/ SDE	INV. AMT	FEES (000)	RENT/ SALES	DAYS ON MKT	FRAN. SOV. ALTY	AREA
1711	238220	Contr-Heating & AC	80	89	45	0.51	7/31/14	55	45%	10 Mos	0.82	1.2	2	7	N/A		No	Florida
1711	238220	Contr-Heating & AC	1,500	13,000	800	0.06	11/19/13	1,500	100%	N/A	0.12	1.8	0	221	1%		No	Austin, TX
1711	238220	Contr-Heating & AC	665	1,341	231	0.15	7/19/13	550	22%	N/A	0.41	2.7	0	N/A	N/A		No	Oklahoma
1711	238220	Contr-Heating & AC	450	754	208	0.28	7/19/13	440	18%	3 Yrs @ 5%	0.59	2.1	15	150	N/A		No	Montana
1711	238220	Contr-HVAC/Plumbing	153	382	22	0.06	5/30/13	133	78%	2 Yrs @ 5%	0.38	5.0	2	55	2%		No	Colorado
1711	238220	Contr-Heating & AC	350	970	144	0.15	6/1/13	360	100%	N/A	0.98	2.4	23	29	2.1%		No	Arizona
1711	238220	Contr-Heating & AC	525	1,853	296	0.16	3/31/13	726	22%	N/A	0.39	2.4	39	117	N/A		No	Florida
1711	238220	Contr-Heating & AC	369	860	68	0.08	12/22/12	200	10%	5 Yrs @ 6%	0.23	2.9	12	60	4.8%		No	Florida
1711	238220	Contr-Heating & AC	1,325	2,420	404	0.17	1/17/12	1,200	16%	6 Yrs @ Pr+1.5	0.50	3.0	82	250	N/A		No	Montana
1711	238220	Contr-Heating & AC	1,595	7,519	310	0.04	9/28/12	1,537	N/A	7 Yrs @ 6%	0.20	5.0	325	498	N/A		No	Ola, Ok
1711	238220	Contr-Heating & AC	7,269	4,300	2,200	0.51	9/7/12	7,269	25%	N/A	1.69	3.3	731	970	1.5%		No	Montana
1711	238220	Contr-Heating & AC	80	206	91	0.44	9/4/12	65	100%	N/A	0.32	0.7	2	25	N/A		No	Florida
1711	238220	Contr-Heating & AC	250	649	21	0.03	8/31/12	67	44%	2 Yrs @ 2%	0.09	2.7	1	31	2%		No	North Carolina
1711	238220	Contr-Heating & AC	600	816	162	0.20	7/25/12	505	N/A	5 Yrs @ 6.5%	0.62	3.1	30	194	N/A		No	Texas
1711	238220	Contr-Heating & AC	850	2,236	322	0.14	4/26/12	600	50%	10 Yrs @ 5%	0.36	2.5	85	31	0.3%		No	Florida
1711	238220	Contr-Refrigeration	1,416	3,495	570	0.16	4/23/12	1,394	35%	N/A	0.40	2.4	10	100	0.8%		No	Georgia
1711	238220	Contr-Heating & AC	2,500	4,800	890	0.19	4/20/12	2,400	73%	6 Yrs @ 5%	0.50	2.7	60	100	1.6%		No	ON Canada
1711	238220	Contr-Heating & AC	1,286	3,900	349	0.09	3/29/12	400	33%	5 Yrs @ 5%	0.10	1.1	75	360	N/A		No	Florida
1711	238220	Contr-Heating & AC	698	2,568	252	0.10	1/16/12	538	55%	5 Yrs @ 5%	0.21	2.1	12	260	1%		No	Orlando, FL
1711	238220	Contr-Heating & AC	395	1,012	162	0.16	3/31/11	300	78%	6 Yrs @ 6%	0.30	1.9	3	46	N/A		No	Denver, CO
1711	238220	Contr-Heating & AC	725	930	N/A	N/A	1/31/11	675	N/A	N/A	0.73	#ERRC	0	N/A	N/A		No	Hudson, WI
1711	238220	Contr-Heating & AC	500	1,450	225	0.16	11/11/10	675	26%	5 Yrs @ 0%	0.47	3.0	0	N/A	N/A	150	No	Texas
1711	238220	Contr-Heating & AC	120	375	133	0.35	10/29/10	75	100%	N/A	0.20	0.5	23	39	2.2%		No	Florida
1711	238220	Contr-Heating & AC	130	339	42	0.12	10/20/10	115	100%	N/A	0.34	2.7	1	15	3.6%		No	Florida
1711	238220	Contr-Heating & AC	1,000	1,951	345	0.18	4/19/10	1,000	18%	7 Yrs @ 6%	0.51	2.9	10	N/A	N/A	344	No	Texas
1711	238220	Contr-Heating & AC	500	1,206	219	0.18	1/13/10	300	100%	N/A	0.25	1.4	50	150	1.8%		No	Florida
1711	238220	Contr-Heating & AC	540	1,309	183	0.14	9/9/09	495	81%	10 Yrs @ 6%	0.38	2.7	30	125	N/A		No	Florida
1711	238220	Contr-Heating & AC	587	895	259	0.31	8/25/09	437	66%	5 Yrs	0.52	1.7	7	88	N/A	120	No	Houston, TX
1711	238220	Contr-Heating & AC	174	371	304	0.24	8/15/09	174	20%	2 Yrs @ 6%	0.28	0.5	6	69	0.9%		No	Florida
1711	238220	Contr-Heating & AC	225	1,228	138	0.11	4/14/08	175	42%	1 Yr @ 5%	0.14	1.3	75	122	4.4%	90	No	So California
1711	238220	Contr-Heating & AC	310	673	137	0.20	10/24/08	310	70%	3 Yrs @ 6%	0.46	2.3	60	35	3.6%	144	No	California
1711	238220	Contr-Heating & AC	480	916	210	0.23	2/26/08	330	N/A	10 Yrs @ 11%	0.36	1.6	20	100	3.9%	684	No	Florida
1711	238220	Contr-Heating & AC	6,500	11,349	1,891	0.17	3/10/06	6,250	65%	N/A	0.55	3.3	250	30	1%	553	No	Florida
1711	238220	Contr-Heating & AC	1,457	2,035	436	0.21	8/15/06	1,170	68%	10 Yrs @ 8.5%	0.57	2.7	43	161	2.4%	225	No	Florida
1711	238220	Contr-Heating & AC	789	2,129	308	0.14	7/25/06	544	18% SBA	N/A	0.26	1.8	6	20	1.1%	218	No	Florida

All Heating & AC Contractors in Data Base Sold for an Average of 91.5% of Asking Price

Average Sale Price Divided by Gross Sales = .41 (ie: Sale Price was 41% of Gross Sales

Average Sale Price Divided by SDE = 2.2 (ie: Sale Price was 2.2 Times SDE)

Median = .41

Median = 2.4

EXHIBIT #8

All Printing Businesses in Data Base Sold for an Average of 93.3% of Asking Price

Average Sale Price Divided By Gross Sales=.54 (ie: Sale Price was 53% of Gross Sales)
<Median=.54

Average Sale Price Divided by SDE=2.2 (ie: Sale Price was 2.2 Times SDE)
Median=2.1