

FOR IMMEDIATE RELEASE

New Less than Truckload Software Introduced by Trucking Acquisition Firm, Ahern and Associates and AMT

Ahern and Associates, in conjunction with Analytical Management Techniques offers new software to help LTL carriers accurately calculate profit and loss for each business segment.

Phoenix, AZ, January 13, 2011—Making great strides in 2011, Ahern and Associates introduces yet another addition to their portfolio of products and services with the new LTL version of their Financial I.Q. software which quickly calculates profit and loss statements throughout all business segments with lightning speed. The introduction of the LTL software comes on the heels of Ahern's recently released freight brokerage software package.

Unlike many programs which only calculate cost estimates or benchmarks, Ahern's windows based platform assures that the revenues and costs in each P&L are the carrier's actual numbers in addition to including all direct, indirect and overhead costs. Each individual business segment's P&L details total revenue, total expenses, profit percentage, operating ratios and bottom line profit dollars.

Typical segments that are analyzed by the LTL software include individual shipments, shipping points, customers, rates for bids, lanes, routes and terminals—all of which can be computed on either a daily, weekly or monthly basis. The software aggregates the information on one easy to read report and ranks the individual segments based on operation ratios, profit dollar and other criteria.

Upon calculating P&L's for the individual segments, the software also explains why some segments are profitable and why others are not. This unique cross section of data is calculated by analyzing:

- Base rate revenues per hundred weight, per shipment and per segment.
- Surcharge revenues per hundred weight, per shipment and per segment
- Similar data for total cost and total revenues

Further differentiating itself from other transportation programs, Ahern's software even tracks cost and productivity separately for pick up routes, delivery routes, stops, cross docks and line hauls. This valuable report includes time data, pounds per man hour, load factors and other productivity measurements. In addition, the LTL software provides a "what if" capability used for measuring the bottom line effect of any changes in rates, cost, productivity, miles per gallon, business volume and other items.

Andy Ahern, CEO of Ahern and Associates, comments on their new product introduction, "We've taken the guesswork out of internal analysis for LTL carriers and have provided a tool that paints a clear picture of which individual business segments are best contributing to the bottom line."

About Ahern & Associates, Ltd.:

Ahern and Associates is North America's leading trucking and transportation management consulting firm. The skilled consultants at Ahern and Associates specialize in mergers and acquisitions of trucking and logistics companies as well as the restructuring and evaluation of existing carriers that seek to

increase operating efficiency and improve profitability. Since 1987, Ahern and Associates has aided hundreds of buyers in the acquisition of trucking and logistics companies throughout the U.S. and Canada as well as assisting many transportation and logistics companies in reducing their overall operating costs and increasing their profitability. For more information, please call 602-242-1030 or visit <http://www.Ahern-Ltd.com>

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