

Fortissimo Acquisition Corp.
Form PREM14A
February 13, 2008

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549**

**SCHEDULE 14A
(Rule 14a-101)**

**INFORMATION REQUIRED IN PROXY STATEMENT
SCHEDULE 14A INFORMATION**

**Proxy Statement Pursuant to Section 14(a)
of the Securities Exchange Act of 1934**

Filed by the Registrant x
Filed by a Party other than the Registrant o
Check the appropriate box:

- Preliminary Proxy Statement o
- Definitive Proxy Statement
- Definitive Additional Materials
- Soliciting Material Under Rule 14a-12 **Confidential, For Use of the Commission Only (as permitted by Rule 14a-6(e)(2))**

FORTISSIMO ACQUISITION CORP.

(Name of Registrant as Specified in Its Charter)

(Name of Person(s) Filing Proxy Statement, if Other Than the Registrant)

Payment of Filing Fee (Check the appropriate box):

o No fee required.
 x Fee computed on table below per Exchange Act Rules 14a-6(i)(1) and 0-11.

(1)

Title of each class of securities to which transaction applies: Common Stock of Fortissimo Acquisition Corp., par value \$.0001 per share

(2) Aggregate number of securities to which transaction applies:
3,337,941 shares of common stock of Fortissimo Acquisition Corp.

(3) Per unit price or other underlying value of transaction computed pursuant to Exchange Act Rule 0-11 (set forth the amount on which the filing fee is calculated and state how it was determined):
\$19,443,506 (the value of 3,337,941 shares of common stock of Fortissimo Acquisition Corp. at the average of the bid and ask price as of February 12, 2008 (\$5.825)); and \$10,140,079 in cash.

(4) Proposed maximum aggregate value of transaction:
\$29,583,585

(5) Total fee paid:
\$1,163

o Fee paid previously with preliminary materials:

Check box if any part of the fee is offset as provided by Exchange Act Rule 0-11(a)(2) and identify the filing for which the offsetting fee was paid previously. Identify the previous filing by registration statement number, or the form or schedule and the date of its filing.

(1) Amount previously paid:
(2) Form, Schedule or Registration Statement No.:
(3) Filing Party:
(4) Date Filed:

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This proxy statement is dated _____, 2008 and is first being mailed to Fortissimo Acquisition Corp. stockholders on or about _____, 2008.

FORTISSIMO ACQUISITION CORP.
14 Hamelacha Street
Park Afek
Rosh Ha ayin 48091
Israel

**NOTICE OF ANNUAL MEETING OF STOCKHOLDERS
TO BE HELD ON _____, 2008**

TO THE STOCKHOLDERS OF FORTISSIMO ACQUISITION CORP.:

NOTICE IS HEREBY GIVEN that an annual meeting of stockholders of Fortissimo Acquisition Corp. (Fortissimo), a Delaware corporation, will be held at :00 a.m., eastern time, on , 2008, at the offices of Wilmer Cutler Pickering Hale and Dorr LLP, Fortissimo s counsel, at 399 Park Avenue, 3rd Floor, New York, New York 10022. You are cordially invited to attend the meeting, which will be held for the following purposes:

(1) to consider and vote upon a proposal to adopt and approve the Agreement and Plan of Merger and Interests Purchase Agreement, dated as of January 15, 2008, among Fortissimo, FAC Acquisition Sub Corp. (Merger Sub), Psyop, Inc. (Psyop), Psyop Services, LLC (Psyop Services), the shareholders of Psyop and Justin Booth-Clibborn, as representative of the shareholders of Psyop (the merger agreement), pursuant to which (i) Merger Sub will merge into Psyop, with Psyop being the surviving corporation, and within 10 days thereafter, Psyop will merge into Fortissimo, with Fortissimo being the surviving corporation and (ii) Fortissimo will purchase all of the outstanding membership interests of Psyop Services, which operates as a business unit of Psyop under the name Blacklist and whose members are the same persons who are the shareholders of Psyop (the combination of such events is referred to in this proxy statement as the merger)(the merger proposal);

(2) to consider and vote upon a proposal to approve an amendment to Fortissimo s second amended and restated certificate of incorporation to increase the number of authorized shares of Fortissimo capital stock from 22,000,000 to 51,000,000 (the capitalization amendment proposal);

(3) to consider and vote upon a proposal to approve amendments to Fortissimo s second restated and amended certificate of incorporation to (i) change Fortissimo s name from Fortissimo Acquisition Corp. to Psyop, Inc., (ii) amend Article Sixth thereof to provide that Fortissimo s corporate existence shall be perpetual, (iii) amend Article Seventh thereof to remove the preamble and sections A through D, which will no longer be applicable to Fortissimo after the consummation of the merger, and to redesignate section E of Article Seventh as Article Seventh and (iv) add Article Eleventh thereto prohibiting stockholders from acting by written consent (the charter amendment proposal);

(4) to consider and vote upon a proposal to approve the adoption of the 2008 stock incentive plan (pursuant to which Fortissimo will reserve up to 865,390 shares of common stock for issuance pursuant to the 2008 stock incentive plan (the incentive compensation plan proposal);

(5) to elect seven directors to Fortissimo s board of directors, of whom two will serve until the annual meeting to be held in 2009, two will serve until the annual meeting to be held in 2010 and three will serve until the annual meeting to be held in 2011 and, in each case, until their successors are elected and qualified (the director election proposal);
and

(6) to consider and vote upon a proposal to adjourn the annual meeting to a later date or dates, if necessary, to permit further solicitation and vote of proxies if, based upon the tabulated vote at the time of the annual meeting, Fortissimo is not authorized to consummate the merger (the adjournment proposal).

These items of business are described in the attached proxy statement, which we encourage you to read in its entirety before voting. Only holders of record of Fortissimo common stock at the close of business on , 2008 are entitled to notice of the annual meeting and to vote and have their votes counted at the annual meeting and any adjournments or postponements of the annual meeting.

The merger proposal must be approved by the holders of a majority of the outstanding shares of Fortissimo common stock sold in its initial public offering (IPO), including holders who purchased such shares subsequent to the IPO, that

are voted at the annual meeting. We refer to such shares as the Public Shares. The capitalization amendment proposal and the charter amendment proposal must each be approved by the holders of a majority of the outstanding shares of Fortissimo common stock. The incentive compensation plan proposal and the adjournment proposal must each be approved by the holders of a majority of the shares of Fortissimo common stock present in person or represented by proxy and entitled to vote thereon at the meeting. Those directors who receive a plurality of votes cast for the respective positions will be elected. The approval of the merger proposal is conditioned upon the approval of the capitalization amendment proposal and the charter amendment proposal but not the incentive compensation plan proposal, the director election proposal or the adjournment proposal. The approval of each of the other proposals, other than the adjournment proposal, is conditioned upon the approval of the merger proposal.

Your broker, bank or nominee cannot vote your shares on any proposal unless you provide instructions on how to vote in accordance with the information and procedures provided to you by your broker, bank or nominee. Abstentions will have the same effect as a vote AGAINST the capitalization amendment proposal, the charter amendment proposal, the incentive compensation plan proposal and the adjournment proposal, but will have no effect on the merger proposal or the director election proposal. Broker non-votes, while considered present for the purposes of establishing a quorum, will have the same effect as a vote AGAINST the capitalization amendment proposal and the charter amendment proposal, but will have no effect on the merger proposal, the incentive compensation plan proposal, the director election proposal or the adjournment proposal.

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Each Fortissimo stockholder who holds Public Shares has the right to vote against the merger proposal and at the same time demand that Fortissimo convert such stockholder's shares into cash equal to a pro rata portion of the funds held in the trust account into which a substantial portion of the net proceeds of Fortissimo's IPO was deposited. Please see *Annual Meeting of Fortissimo Stockholders Conversion Rights* for the procedures to be followed if you wish to convert your shares into cash. Please note that you cannot seek conversion of your shares unless you affirmatively vote against the merger proposal. The conversion price will be the amount equal to the funds in the trust account, inclusive of any interest thereon, calculated as of two business days prior to the consummation of the merger, divided by the number of Public Shares on such date. No fees or expenses of any nature will be deducted from or charged to the trust account prior to the consummation of the merger. Fortissimo's board of directors will review and confirm the calculation. On , 2008, the record date for the meeting of stockholders, the conversion price (calculated in such manner) would have been \$ in cash for each Public Share. Public Shares owned by Fortissimo stockholders who validly exercise their conversion rights will be converted into cash only if the merger is consummated. If, however, the holders of 20% or more of the Public Shares vote against the merger proposal and demand conversion of their shares, Fortissimo will not consummate the merger. Prior to exercising conversion rights, Fortissimo stockholders should verify the market price of Fortissimo's common stock as they may receive higher proceeds from the sale of their common stock in the public market than from exercising their conversion rights. Shares of Fortissimo's common stock are quoted on the OTC Bulletin Board under the symbol FSMO. On , 2008, the record date, the last sale price of Fortissimo common stock was \$. Application has been made to list Fortissimo's common stock on the NASDAQ Capital Market.

Fortissimo's initial stockholders, who purchased their shares of common stock prior to its IPO and presently own an aggregate of approximately 22.7% of the outstanding shares of Fortissimo common stock, have agreed to vote all of the shares they purchased prior to the IPO on the merger proposal in accordance with the vote of the majority of the votes cast by the holders of Public Shares. As a consequence, the voting of such shares will not have any effect on the outcome of the vote on the merger proposal. The initial stockholders have also indicated that they will vote such shares FOR the approval of the capitalization amendment proposal, the charter amendment proposal and the incentive compensation plan proposal and, if presented, an adjournment proposal and in favor of the director nominees and will vote any Public Shares they acquired after the IPO for all of the proposals and the director nominees.

After careful consideration, Fortissimo's board of directors has determined that the merger proposal, the capitalization amendment proposal, the charter amendment proposal, the incentive compensation plan proposal, the director election proposal and the adjournment proposal are fair to and in the best interests of Fortissimo and its stockholders.

Fortissimo's board of directors unanimously recommends that you vote or give instruction to vote FOR the approval of the merger proposal, the capitalization amendment proposal, the charter amendment proposal, the incentive compensation plan proposal, the director election proposal and, if necessary, the adjournment proposal.

All Fortissimo stockholders are cordially invited to attend the annual meeting in person. To ensure your representation at the annual meeting, however, you are urged to complete, sign, date and return the enclosed proxy card as soon as possible. If you are a stockholder of record of Fortissimo common stock, you may also cast your vote in person at the annual meeting. If your shares are held in an account at a brokerage firm or bank, you must instruct your broker or bank on how to vote your shares or, if you wish to attend the meeting and vote in person, obtain a proxy from your broker or bank. If you do not vote or do not instruct your broker or bank how to vote, it will have the same effect as voting against the capitalization amendment proposal and the charter amendment proposal.

A complete list of Fortissimo stockholders of record entitled to vote at the annual meeting will be available for 10 days before the annual meeting at the principal executive offices of Fortissimo for inspection by stockholders during ordinary business hours for any purpose germane to the annual meeting.

Your vote is important regardless of the number of shares you own. Whether you plan to attend the annual meeting or not, please sign, date and return the enclosed proxy card as soon as possible in the envelope provided.

Thank you for your participation. We look forward to your continued support.

By Order of the Board of Directors

Yuval Cohen
Chairman of the Board and Chief Executive Officer

, 2008

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NEITHER THE SECURITIES AND EXCHANGE COMMISSION NOR ANY STATE SECURITIES COMMISSION HAS DETERMINED IF THIS PROXY STATEMENT IS TRUTHFUL OR COMPLETE. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

IF YOU RETURN YOUR PROXY CARD WITHOUT AN INDICATION OF HOW YOU WISH TO VOTE, YOUR SHARES WILL BE VOTED IN FAVOR OF EACH OF THE PROPOSALS AND YOU WILL NOT BE ELIGIBLE TO HAVE YOUR SHARES CONVERTED INTO A PRO RATA PORTION OF THE TRUST ACCOUNT IN WHICH A SUBSTANTIAL PORTION OF THE NET PROCEEDS OF FORTISSIMO'S IPO ARE HELD. YOU MUST AFFIRMATIVELY VOTE AGAINST THE MERGER PROPOSAL AND DEMAND THAT FORTISSIMO CONVERT YOUR SHARES INTO CASH NO LATER THAN THE CLOSE OF THE VOTE ON THE MERGER PROPOSAL TO EXERCISE YOUR CONVERSION RIGHTS. IN ORDER TO CONVERT YOUR SHARES, YOU MUST CONTINUE TO HOLD YOUR SHARES THROUGH THE CLOSING DATE OF THE MERGER AND THEN TENDER YOUR PHYSICAL STOCK CERTIFICATE TO OUR STOCK TRANSFER AGENT WITHIN THE TIME PERIOD SPECIFIED IN A NOTICE YOU WILL RECEIVE FROM FORTISSIMO, WHICH PERIOD WILL NOT BE LESS THAN 20 DAYS. IN LIEU OF DELIVERING YOUR STOCK CERTIFICATE, YOU MAY DELIVER YOUR SHARES

TO THE TRANSFER AGENT ELECTRONICALLY USING DEPOSITORY TRUST COMPANY S DWAC (DEPOSIT WITHDRAWAL AT CUSTODIAN) SYSTEM. IF THE MERGER IS NOT COMPLETED, THEN THESE SHARES WILL NOT BE CONVERTED INTO CASH. IF YOU HOLD THE SHARES IN STREET NAME, YOU WILL NEED TO INSTRUCT THE ACCOUNT EXECUTIVE AT YOUR BANK OR BROKER TO WITHDRAW THE SHARES FROM YOUR ACCOUNT AND REQUEST THAT A PHYSICAL STOCK CERTIFICATE BE ISSUED IN YOUR NAME. SEE ANNUAL MEETING OF FORTISSIMO STOCKHOLDERS CONVERSION RIGHTS FOR MORE SPECIFIC INSTRUCTIONS.

SEE RISK FACTORS FOR A DISCUSSION OF VARIOUS FACTORS THAT YOU SHOULD CONSIDER IN CONNECTION WITH THE MERGER.

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SUMMARY OF THE MATERIAL TERMS OF THE MERGER

This Summary, together with the sections entitled Questions and Answers About the Proposals and Summary of the Proxy Statement, summarizes certain material information contained in this proxy statement. You should carefully read this entire proxy statement for a more complete understanding of the matters to be considered at the annual meeting of stockholders.

Parties

The parties to the merger are Fortissimo Acquisition Corp. (Fortissimo), FAC Acquisition Sub Corp. (Merger Sub), Psyop, Inc. (Psyop), Psyop Services, LLC (Psyop Services), which operates as a business unit of Psyop under the name Blacklist, the shareholders of Psyop and Justin Booth-Clibborn, as representative of the shareholders of Psyop. Please see *Summary of the Proxy Statement The Parties*.

Merger Structure

Pursuant to the merger agreement, Merger Sub will merge into Psyop, with Psyop being the surviving corporation and becoming a wholly owned subsidiary of Fortissimo. The merger agreement also provides that Fortissimo will purchase all of the outstanding membership interests of Blacklist, whose members are the same persons who are the shareholders of Psyop. As a result of such purchase, Blacklist will become a wholly owned subsidiary of Fortissimo. Within 10 days thereafter, Psyop will merge into Fortissimo, which will change its name to Psyop, Inc. The combination of these events is referred to as the merger in this proxy statement. Please see *The Merger Proposal Structure of the Merger*.

Merger Consideration

At the closing, Fortissimo will pay Psyop's shareholders merger consideration (including payment for the Blacklist membership interests) of 3,337,941 shares of Fortissimo's common stock and \$10,140,079 cash. Such stock had a value of approximately \$19,260,000, based on the average closing price of \$5.77 of the Fortissimo common stock over the thirty trading days preceding January 11, 2008, which was two trading days prior to the date the merger agreement was signed.

The Psyop shareholders will also receive a minimum of \$1,400,000, \$1,400,000 and \$1,050,000 for each of the years 2008, 2009 and 2010, respectively, in which Fortissimo achieves at least 70% of specified revenue milestones for each such year; such payments will increase proportionally if Fortissimo achieves greater than 70% and up to 125% of such milestones and will be maximums of \$2,500,000, \$2,500,000 and \$1,875,000, respectively, if Fortissimo

achieves 125% of such milestones. Such payments and those described in the following paragraph will be payable two-thirds in shares of Fortissimo common stock and one-third in cash, with the stock valued at the average of the closing prices of the Fortissimo common stock for the 30 trading days preceding the date that is two days prior to the closing date of the merger.

The Psyop shareholders will also receive a minimum of \$1,400,000, \$1,400,000 and \$1,050,000 for each of the years 2008, 2009 and 2010, respectively, in which Fortissimo achieves at least 70% of specified EBITDA (as defined in the merger agreement) milestones for each such year; such payments will increase proportionally if Fortissimo achieves greater than 70% and up to 125% of such milestones and will be maximums of \$2,500,000, \$2,500,000 and \$1,875,000, respectively, if Fortissimo achieves 125% of such milestones.

The Psyop shareholders will also receive a minimum additional payment of \$4,000,001 if at least a majority of the warrants issued in Fortissimo's IPO are exercised prior to their expiration, which will be increased proportionally to \$8,000,000 if all of the warrants are exercised. Such minimum and maximum payments will increase to \$5,000,001 and \$10,000,000, respectively, if there is a call by Fortissimo to redeem its warrants. Such payments will be payable two-thirds in shares Fortissimo common stock and one-third in cash, with the stock valued at the closing price of the Fortissimo common stock on the date the warrants are redeemed or expire, as applicable.

Please see *The Merger Proposal* Merger Consideration.

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Restricted Stock Agreements

The maximum number of shares of Fortissimo common stock that the Psyop shareholders would be entitled to receive upon achievement of the revenue and EBITDA milestones will be issued to them at the closing of the merger pursuant to the provisions of Restricted Stock Agreements and placed in escrow pursuant to an Escrow Agreement that will also provide for the escrow of shares to secure Fortissimo's rights to indemnification, as described below. The Restricted Stock Agreements will provide that, upon partial attainment of the revenue and EBITDA milestones, all of such shares above those to which the Psyop shareholders will be entitled to retain as a result of such partial achievement will be returned to Fortissimo and canceled. If a Psyop shareholder's employment with Fortissimo after the merger is terminated for cause or by the shareholder without good reason (as such terms are defined in the shareholder's employment agreement), milestone shares issued with respect to all periods ending on or after the date of termination will be forfeited as to the terminated Psyop shareholder and reallocated among the other eligible Psyop shareholders. Please see *The Merger Proposal* Restricted Stock Agreements.

Indemnification and Escrow Arrangements

To provide a fund for payment to Fortissimo with respect to its post-closing rights to indemnification under the merger agreement for breaches of representations and warranties and covenants by Psyop, there will be placed in escrow (with an independent escrow agent) 10% of the Fortissimo stock and cash (333,794 shares and \$1,014,008 cash) payable to the Psyop shareholders at closing (Indemnity Escrow Fund). Claims for indemnification may be asserted against the Indemnity Escrow Fund by Fortissimo once its damages exceed \$500,000 and will be reimbursable in full (from the first dollar) if damages exceed such amount, except that claims made with respect to certain representations and warranties will not be subject to such threshold. Fortissimo is also obligated to indemnify Psyop and its stockholders for breaches of its representations and warranties and covenants, subject to similar limitations, but no escrow fund has been established with respect to such obligation. Indemnification claims may be made until one year after the closing date. Please see *The Merger Proposal* Escrow Arrangements; Indemnification.

Lock-Up and Trading Restriction Arrangements; Registration

The shareholders of Psyop have agreed not to sell any of the shares of Fortissimo common stock that they receive upon closing of the merger for twelve months after the closing and to sell no more than 1/3 of such shares in the following twelve months, after which they will be free to sell any or all of their shares. Fortissimo has agreed to use its best efforts to register the shares to be issued to the Psyop shareholders for resale to the public within 11 months after the closing of the merger. All sales will be subject to aggregate volume restrictions during the two year period commencing twelve months after the closing date. Please see *The Merger Proposal Lock-Up; Trading Restrictions; Registration of Shares*.

Management After the Merger

Upon completion of the merger, certain officers of Psyop will become officers of Fortissimo holding positions similar to the positions such officers held with Psyop. These officers are Justin Booth-Clibborn, who will become Chief Executive Officer of Fortissimo and Samuel Selinger, who will become Vice President of Operations and Finance of Fortissimo. Messrs. Booth-Clibborn and Selinger have each entered into an employment agreement with Psyop, effective upon the completion of merger, at which time Psyop's obligations under the agreements will become the obligations of Fortissimo. Each of Eben Mears, Hejung Marie Hyon, Marco Spier, Kylie Matulick, Todd Mueller, Christopher Staves and Justin Lane, all of whom are Psyop shareholders, have also entered into an employment agreement with Psyop, effective upon the completion of the merger. Such shareholders, except for Justin Lane who will be an Executive Producer, will be a Creative Director of Fortissimo effective upon the completion of the merger. Please see *Directors and Executive Officers of Fortissimo Following the Merger Employment Agreements*.

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Post-Merger Ownership of Fortissimo

As a result of the merger, assuming that no stockholders of Fortissimo elect to convert shares of Fortissimo common stock (Public Shares) issued in Fortissimo's initial public offering (IPO) into cash as permitted by Fortissimo's second amended and restated certificate of incorporation, the Psyop shareholders will own approximately 36.3% of the shares of Fortissimo common stock to be outstanding after the merger and the other Fortissimo stockholders will own approximately 63.7% of Fortissimo's outstanding shares of common stock. If 19.99% of the Public Shares are converted into cash, such percentages will be approximately 41.3% and 58.7%, respectively. The foregoing percentages do not take into account shares that would be issued to Psyop's shareholders upon full or partial achievement of the revenue and EBITDA milestones or the exercise of Fortissimo warrants or shares that would be issued under the stock incentive plan to be adopted in connection with the merger. However, if 19.99% of the Public Shares are converted and thereafter the full contingent milestone consideration is earned, the current Fortissimo shareholders would own only 48% of the total outstanding stock and the Psyop shareholders would own 52%, assuming that no other shares are issued.

Post-Merger Board of Directors of Fortissimo

After the merger, Fortissimo's board of directors will consist of seven directors, of whom three will be selected by Psyop, at least one of whom will be an independent director under applicable SEC and exchange rules; two will be selected by Fortissimo, at least one of whom will be an independent director under applicable SEC and exchange rules; and two will be jointly selected by Psyop and Fortissimo, each of whom will be an independent director under applicable SEC and exchange rules. Please see *The Director Election Proposal and Directors and Executive Officers of Fortissimo Following the Merger*.

Other Proposals to be Acted Upon at the Annual Meeting

In addition to voting on the merger, the stockholders of Fortissimo will vote on proposals to change its name to Psyop, Inc., to amend its charter to increase the number of authorized shares of its capital stock, make its corporate existence perpetual and delete certain provisions that will no longer be applicable after the merger, to approve the 2008 stock incentive plan, to elect seven directors to Fortissimo's board of directors and, if necessary, to approve an adjournment of the meeting. Please see *The Capitalization Amendment Proposal*, *The Charter Amendment Proposal*, *The Incentive Compensation Plan Proposal*, *The Director Election Proposal* and *The Adjournment Proposal*.

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QUESTIONS AND ANSWERS ABOUT THE PROPOSALS

Q. Why am I receiving this proxy statement?

A. Fortissimo and Psyop have agreed to a business combination under the terms of the Agreement and Plan of Merger and Interests Purchase Agreement dated as of January 15, 2008, that is described in this proxy statement. This agreement is referred to as the merger agreement. A copy of the merger agreement is attached to this proxy statement as Annex A, which we encourage you to read carefully.

You are being asked to consider and vote upon a proposal to approve the merger agreement, which, among other things, provides for the merger of a wholly owned subsidiary of Fortissimo into Psyop, with Psyop being the surviving corporation and becoming a wholly owned subsidiary of Fortissimo, and for Psyop, within 10 days thereafter, to merge into Fortissimo. The merger agreement also provides for Fortissimo to purchase all of the membership interests of the Psyop business unit doing business under the name of

Blacklist, which are owned by Psyop's shareholders. You are also being requested to vote to approve (i) an amendment to Fortissimo's second amended and restated certificate of incorporation to increase the number of authorized shares of its capital stock to 51,000,000, (ii) amendments to Fortissimo's second amended and restated certificate of incorporation to change the name of Fortissimo from Fortissimo Acquisition Corp. to Psyop, Inc., to make certain modifications to make its corporate existence perpetual, to modify or delete provisions that will no longer be applicable after the merger and to prohibit stockholders from acting by written consent, (iii) the 2008 stock incentive plan and (iv) a proposal to adjourn the annual meeting to a later date or dates, if necessary. In addition, you are being asked to elect seven directors to Fortissimo's board of directors.

A form of Fortissimo's certificate of amendment to second amended and restated certificate of incorporation is attached to this proxy statement as Annex B. A form of Fortissimo's third amended and restated certificate of incorporation, as it will appear if the charter amendment proposal is approved, is attached to this proxy statement as Annex C. A form of the 2008 stock incentive plan is attached to this proxy statement as Annex D.

The approval of the merger proposal is conditioned upon the approval of the

capitalization amendment proposal and the charter amendment proposal but not the incentive compensation plan proposal, the director election proposal or the adjournment proposal. The approval of each of the other proposals, other than the adjournment proposal, is conditioned upon the approval of the merger proposal.

Fortissimo will hold an annual meeting of its stockholders to consider and vote upon these proposals. This proxy statement contains important information about the proposed acquisition and the other matters to be acted upon at the annual meeting. You should read it carefully.

Your vote is important. We encourage you to submit a proxy and vote as soon as possible after carefully reviewing this proxy statement.

Q. Why is Fortissimo proposing the merger?

A. Fortissimo was organized to effect a merger, capital stock exchange, asset acquisition or other similar business combination with an operating business that has operations or facilities located in Israel or that is a company operating outside of Israel which Fortissimo management believes would benefit from establishing operations or facilities in Israel. Under its second amended and restated certificate of incorporation, Fortissimo is required to complete a business combination no later than October 11, 2008.

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Psyop is an award-winning provider of 3D animation, innovative visual effects and digital content for the advertising market. Its proven creative ability has been utilized by premier brands in a variety of industries for various forms of media advertising. Based on its due diligence investigations of Psyop, Fortissimo believes that a capital infusion that Fortissimo would make at closing will enable Psyop to expand its scope of operations and enhance its leadership position in the market. As a result, Fortissimo believes that a business combination with Psyop will provide Fortissimo stockholders with an opportunity to participate in a company with significant growth potential. Please see *The Merger Proposal Factors Considered by Fortissimo's Board of Directors*.

Q. Do I have conversion rights?

A. If you are a holder of Public Shares, you have the right to vote against the merger proposal and demand that Fortissimo convert such shares into a pro rata portion of the trust account in which a substantial portion of the net proceeds of Fortissimo's IPO are held. We sometimes refer to these rights to vote against the merger and demand conversion of Public Shares into a pro rata portion of the trust account as conversion rights.

Q. How do I exercise my conversion rights?

A. If you wish to exercise your conversion rights, you must (i) vote against the merger proposal, (ii) demand that Fortissimo convert your shares into cash, (iii) continue to hold your shares through the closing of the merger and (iv) then deliver your certificate to our transfer agent within the period specified in a notice you will receive from Fortissimo, which period will be not less than 20 days. In lieu of delivering your stock certificate, you may deliver your shares to the transfer agent electronically using Depository Trust Company's DWAC (Deposit Withdrawal at Custodian) System.

Any action that does not include an affirmative vote against the merger will prevent you from exercising your conversion rights. Your vote on any proposal other than the merger proposal will have no impact on your right to

seek conversion.

You may exercise your conversion rights either by checking the box on the proxy card or by submitting your request in writing to Marc S. Lesnick, Vice President of Fortissimo, at the address listed at the end of this section. If you (i) initially vote for the merger proposal but then wish to vote against it and exercise your conversion rights or (ii) initially vote against the merger proposal and wish to exercise your conversion rights but do not check the box on the proxy card providing for the exercise of your conversion rights or do not send a written request to Fortissimo to exercise your conversion rights, or (iii) initially vote against the merger proposal but later wish to vote for it, or (iv) otherwise wish to correct or change your proxy card, you may request Fortissimo to send you another proxy card on which you may indicate your intended vote and, if that vote is against the merger proposal, exercise your conversion rights by checking the box provided for such purpose on the proxy card. You may make such request by contacting Fortissimo at the phone number or address listed at the end of this section.

Any corrected or changed proxy card or written demand of conversion rights must be received by Fortissimo prior to the annual meeting. No demand for conversion will be honored unless the holder's stock certificate has been delivered (either physically or electronically) to the transfer agent within the period specified in the notice that will be provided by Fortissimo, as described above.

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If, notwithstanding your negative vote, the merger is completed, then, if you have also properly exercised your conversion rights, you will be entitled to receive a pro rata portion of the trust account, inclusive of any interest thereon, calculated as of two business days prior to the date of the consummation of the merger. As of the record date, there was approximately \$ in trust, which would amount to approximately \$ per Public Share upon conversion. If you exercise your conversion rights, then you will be exchanging your shares of Fortissimo common stock for cash and will no longer own these shares. Please see *Annual Meeting of Fortissimo Stockholders Conversion Rights* for the procedures to be followed if you wish to convert your shares into cash.

Exercise of your conversion rights does not result in either the conversion or a loss of any Fortissimo warrants that you may hold. Your warrants will continue to be outstanding and exercisable following a conversion of your common stock unless we do not consummate the merger. A registration statement must be in effect to allow you to exercise any warrants you may hold or to allow Fortissimo to call the warrants for redemption if the redemption conditions are satisfied.

Q. Do I have appraisal rights if I object to the proposed merger?

A. No. Fortissimo stockholders do not have appraisal rights in connection with the merger under the Delaware General Corporation Law.

Q. What happens to the funds deposited in the trust account after

A. After consummation of the merger, Fortissimo stockholders who properly exercise their conversion rights will receive their pro rata portion of the funds in the trust account promptly responding to the notice that will be sent by

consummation of the merger?

Fortissimo after the annual meeting. The balance of the funds in the trust account will be released to Fortissimo and used by Fortissimo to pay the merger consideration to Psyop's shareholders and the expenses Fortissimo incurred in pursuing its business combination, including costs associated with the merger, including professional and printing fees, with any remaining balance to be available for working capital and other corporate purposes.

Q. What happens if the merger is not consummated?

A. If Fortissimo does not complete a merger by October 11, 2008, it will be dissolved pursuant to the Delaware General Corporation Law. In connection with such dissolution, the expected procedures of which are set forth in the section entitled *Other Information Related to Fortissimo Liquidation if No Business Combination*, Fortissimo will liquidate and distribute to the holders of the Public Shares, in proportion to their ownership of Public Shares, an aggregate sum equal to the amount in the trust account, inclusive of any interest earned thereon, less claims requiring payment from the trust account by creditors who have not waived their rights, if any, against the trust account, plus its remaining assets. Holders of Fortissimo common stock issued prior to the IPO, including all of Fortissimo's officers and directors, have waived any right to any liquidation distribution with respect to those shares.

Q. When do you expect the merger to be completed?

A. It is currently anticipated that the merger of Merger Sub into Psyop and the purchase of the Blacklist membership interests will be consummated promptly following the Fortissimo annual meeting on _____, 2008 and that the merger of Psyop into Fortissimo will take place within 10 days thereafter. For a description of the conditions for the completion of the merger, please see *The Merger Agreement Conditions to the Closing of the Merger*.

Q. What do I need to do now?

A. Fortissimo urges you to read carefully and consider the information contained in this proxy statement, including the annexes, and to consider how the merger will affect you as a stockholder of Fortissimo. You should then vote as soon as possible in accordance with the instructions provided in this proxy statement and on the enclosed proxy card.

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Q. How do I vote?

A. If you are a holder of record of Fortissimo common stock, you may vote in person at the annual meeting or by submitting a proxy for the annual meeting. You may submit your proxy by completing, signing, dating and returning the enclosed proxy card in the accompanying pre-addressed postage paid envelope. If you hold your shares in street name, which means your shares are held of record by a broker, bank or nominee, you must provide the record holder of your shares with instructions on how to vote your shares or, if you wish to attend the meeting and vote in person, obtain a proxy from your broker, bank or nominee.

Q. If my shares are held in street name, will my broker, bank or nominee automatically vote my shares for me?

A. No. Your broker, bank or nominee cannot vote your shares unless you provide instructions on how to vote in accordance with the information and procedures provided to you by your broker, bank or nominee.

Q. May I change my vote after I have mailed my signed proxy card?

A. Yes. Send a later-dated, signed proxy card to Fortissimo's Vice President at the address set forth below prior to the date of the annual meeting or attend the annual meeting in person and vote. You also may revoke your proxy by

sending a notice of revocation to Fortissimo's Vice President, whose address is listed below. Such notice must be received by Fortissimo's Vice President prior to the annual meeting.

Q. What should I do with my stock certificates?

A. Fortissimo stockholders who do not elect to have their shares converted into the pro rata share of the trust account should not submit their stock certificates now or after the merger, because their shares will not be converted or exchanged in the merger. Fortissimo stockholders who vote against the merger and exercise their conversion rights must deliver their certificates to Fortissimo's transfer agent (either physically or electronically) after the meeting within the period specified in a notice that you will receive from Fortissimo, as described above.

Q. What should I do if I receive more than one set of voting materials?

A. You may receive more than one set of voting materials, including multiple copies of this proxy statement and multiple proxy cards or voting instruction cards. For example, if you hold your shares in more than one brokerage account, you will receive a separate voting instruction card for each brokerage account in which you hold shares. If you are a holder of record and your shares are registered in more than one name, you will receive more than one proxy card. Please complete, sign, date and return each proxy card and voting instruction card that you receive in order to cast a vote with respect to all of your Fortissimo shares.

Q. Who can help answer my questions?

A. If you have questions about the merger or if you need additional copies of the proxy statement or the enclosed proxy card you should contact:

Marc S. Lesnick, Vice President
Fortissimo Acquisition Corp.
14 Hamelacha Street
Park Afek
PO Box 11704
Rosh Ha'ayin 48091
Israel
(011) 972-3-915-7400
Or
[Proxy Solicitor]

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You may also obtain additional information about Fortissimo from documents filed with the Securities and Exchange Commission (SEC) by following the instructions in the section entitled *Where You Can Find More Information*.

If you intend to vote against the merger and seek conversion of your shares, you will need to deliver your stock certificate (either physically or electronically) to our transfer agent at the address below after the meeting and within the period specified in the notice you will receive from Fortissimo, as described above. If you have questions regarding the certification of your position or delivery of your stock certificate, please contact:

American Stock Transfer & Trust Company
59 Maiden Lane
New York, NY 10038
Telephone: (718) 921-8201

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SUMMARY OF THE PROXY STATEMENT

This summary highlights selected information from this proxy statement and does not contain all of the information that is important to you. To better understand the merger, you should read this entire document carefully, including the merger agreement attached as Annex A to this proxy statement. The merger agreement is the legal document that governs the merger and the other transactions that will be undertaken in connection with the merger. It is also described in detail elsewhere in this proxy statement.

The Parties

Fortissimo

Fortissimo Acquisition Corp. is a blank check company formed on December 27, 2005 to effect a merger, capital stock exchange, asset acquisition or other similar business combination with an operating business that has operations or facilities located in Israel or that is a company operating outside of Israel which Fortissimo management believes would benefit from establishing operations or facilities in Israel.

If Fortissimo does not complete the merger or another business combination by October 11, 2008, its corporate existence will cease and it will promptly dissolve and distribute to its public stockholders the amount in its trust account plus any remaining non-trust account funds after payment of its liabilities.

The Fortissimo common stock, warrants to purchase common stock and units (each unit consisting of one share of common stock and two warrants to purchase common stock) are quoted on the OTC Bulletin Board under the symbols FSMO for the common stock, FSMOW for the warrants and FSMOU for the units. Fortissimo has applied to the NASDAQ Capital Market to have its shares listed for trading upon consummation of the merger but there is no assurance that its application will be granted.

The mailing address of Fortissimo's principal executive office is 14 Hamelacha Street, Park Afek, Rosh Ha'ayin 48091, Israel. After the consummation of the merger, it will be 124 Rivington Street, New York, New York 10002, where Psyop's principal executive offices are located. Fortissimo presently does not maintain a website. After the merger, its website address will be *www.psyop.tv*, which is Psyop's website address.

Psyop

Headquartered in New York City, Psyop is an award-winning provider of design based 3D animation, innovative visual effects and digital content for the advertising market. Psyop produces creative advertisements on behalf of premier brands in a variety of industries, including food and beverage, sports, automotive, retail and financial services. In addition to its creative production for television advertising, Psyop has recently expanded into producing content for other, growing forms of electronic marketing including short themed branded films, ads shown in movie theaters, in-store and site specific presentations and the internet.

Psyop's principal executive offices are located at 124 Rivington Street, New York, New York 10002. Its website address is *www.psyop.tv*.

Please see *Business of Psyop*.

The Merger

The merger agreement provides for a business combination transaction by means of a merger of Merger Sub into Psyop, with Psyop being the surviving corporation of the merger and becoming a wholly owned subsidiary of Fortissimo, which will be followed by a merger of Psyop into Fortissimo. The merger agreement also provides for Fortissimo to purchase all of the outstanding membership interests of Blacklist. Please see *The Merger Proposal Structure of the Merger*.

Pursuant to the merger agreement, at the closing of the merger of Merger Sub into Psyop and the purchase of the Blacklist membership interests, Fortissimo will pay Psyop's shareholders merger consideration of 3,337,941 shares of Fortissimo's common stock and \$10,140,079 cash, 10% of each of which will be placed in escrow to provide a fund for the payment of claims under Fortissimo's rights to indemnity set forth in the merger agreement.

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The Psyop shareholders will also receive up to a maximum total of \$13,750,000, payable two-thirds in shares of Fortissimo common stock and one-third in cash, to the extent Psyop achieves, for the years 2008, 2009 and 2010 specified revenue and EBITDA milestones. The maximum number of shares of Fortissimo common stock that the Psyop shareholders would be entitled to receive upon achievement of the milestones will be issued to them at the closing of the merger pursuant to the provisions of Restricted Stock Agreements and placed in escrow pursuant to the Escrow Agreement. Such shares will be valued at the average of the closing prices of the Fortissimo common stock for the 30 trading days ending on the second trading day prior to the date of the closing of the merger. The Restricted Stock Agreements will provide that all shares above those to which the Psyop shareholders will be entitled to retain upon partial attainment of the milestones will be returned to Fortissimo and canceled. It will also provide that a Psyop shareholder whose employment with Fortissimo after the merger is terminated by Fortissimo for cause or who terminates such employment without good reason (as such terms are defined in the shareholder's employment agreement with Fortissimo) will forfeit all such shares to which he would otherwise be entitled for the year in which such termination occurs and future years, in which event milestone shares he or she would have been entitled to retain with respect to periods ending on or after the date of termination will be reallocated among the other eligible Psyop shareholders. A copy of the form of Restricted Stock Agreement is annexed to this proxy statement as Annex E.

The Psyop shareholders will also receive an additional maximum payment of \$8,000,001, payable two-thirds in shares of Fortissimo common stock (valued at the closing price of Fortissimo common stock on the date the warrants are redeemed or expire, as applicable) and one-third in cash, if at least a majority of the warrants issued in Fortissimo's IPO are exercised prior to their expiration. The maximum amount will be increased to \$10,000,000 if Fortissimo issues a call to redeem its warrants upon the price of the Fortissimo common stock reaching the levels at which it is entitled to make such call. Such amounts will be proportionately lower to the extent that fewer than all, but a majority or greater, of the warrants are exercised.

Please see *The Merger Proposal Merger Consideration*.

Fortissimo and Psyop plan to complete the merger promptly after the Fortissimo annual meeting, provided that:

Fortissimo's stockholders have approved the merger proposal;
holders of fewer than 20% of the Public Shares have voted against the merger proposal and demanded conversion of their shares into cash; and

the other conditions specified in the merger agreement have been satisfied or waived.

Please see *The Merger Agreement Conditions to Closing of the Merger*.

Interests of Fortissimo's Directors and Officers in the Merger

When you consider the recommendation of Fortissimo's board of directors in favor of approval of the merger proposal, you should keep in mind that Fortissimo's executive officers and members of Fortissimo's board have interests in the merger that are different from, or in addition to, your interests as a stockholder. These interests include, among other things:

If the merger is not approved, Fortissimo will have to find another company with which to consummate a business combination. If it is unable to consummate a business combination by October 11, 2008, it will be forced to liquidate. In such event, the 1,333,334 shares of common stock held by Fortissimo Capital Fund GP, LP (FCF), Yair Seroussi and Michael Chill, to whom we collectively refer as the Fortissimo Insider Stockholders, that were acquired prior to or concurrently with the IPO will be worthless because the Fortissimo Insider Stockholders are not entitled to receive any liquidation proceeds with respect to such shares. Such shares had an aggregate market value of \$ based on the last sale price of \$ on the OTC Bulletin Board on , 2008, the record date. The Fortissimo Insider Stockholders paid \$25,000 for 1,000,000 shares (the Original Shares) and \$2,000,004 for the 333,334 units of Fortissimo securities (the Insider Units) that include the 333,334 shares included in the Insider Units (the Insider Unit Shares).

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In addition, the 666,668 warrants included in the Insider Units will become worthless if the merger is not consummated. These warrants had an aggregate market value of \$ based upon the last sale price of \$ on the OTC Bulletin Board on , 2008, the record date.

If we are unable to complete a business combination by October 11, 2008 and are forced to liquidate, our directors (Yuval Cohen, Eli Blatt, Marc Lesnick, Shmoulik Barashi and Yochai Hacohe) will be jointly and severally liable under certain circumstances (for example, if a vendor does not waive any rights or claims to the trust account) to ensure that the proceeds in the trust account are not reduced by the claims of certain prospective target businesses and vendors or other entities that are owed money by us for services rendered or contracted for or products sold to us. However, we cannot assure you that they will be able to satisfy those obligations if they are required to do so.

Interests of Psyop's Shareholders, Directors and Officers in the Merger

You should also consider the interests of Psyop's shareholders, directors and officers in the merger. These include:

Psyop's shareholders will receive 3,337,941 shares of Fortissimo common stock and \$10,140,079 cash upon consummation of the merger and will be entitled to receive up to an additional 1,588,677 shares of Fortissimo common stock (based on a price of \$5.77 per share) and \$4,583,333 cash to the extent that Fortissimo achieves certain revenue and EBITDA milestones for the years 2008, 2009 and 2010. They will also receive as much as \$10,000,000 in stock and cash if at least a majority of the warrants issued in Fortissimo's IPO are exercised.

All of Psyop's shareholders entered into three-year employment agreements effective upon the consummation of the merger that will provide them with specified salaries and other benefits.

Please see *The Merger Proposal Merger Consideration and Directors and Executive Officers of Fortissimo Following the Merger Employment Agreements*.

Fairness Opinion

Pursuant to an engagement letter dated July 11, 2007, we engaged Houlihan Smith & Company Inc. (Houlihan Smith) to render an opinion that our acquisition of the stock of Psyop on the terms and conditions set forth in the merger

agreement is fair to our stockholders from a financial point of view and that the fair market value of Psyop is at least equal to 80% of Fortissimo's net assets at the time of the merger. Houlihan Smith is an investment banking firm that regularly is engaged in the evaluation of businesses and their securities in connection with acquisitions, corporate restructuring, private placements and for other purposes. Fortissimo's board of directors determined to use the services of Houlihan Smith because it is a recognized investment banking firm that has substantial experience in similar matters. The engagement letter provides that we will pay Houlihan Smith a fee of \$50,000 (which has been paid) and will reimburse Houlihan Smith for its reasonable out-of-pocket expenses, including attorneys' fees. Fortissimo has also agreed to indemnify Houlihan Smith against certain liabilities that may arise out of the rendering of the opinion.

Houlihan Smith delivered its written opinion to Fortissimo's board of directors on December 10, 2007, which stated that, as of such date, and based upon and subject to the assumptions made, matters considered and limitations on its review as set forth in the opinion, (i) the consideration then agreed to be paid by us in the merger was fair to our stockholders from a financial point of view, and (ii) the fair market value of Psyop was at least equal to 80% of Fortissimo's net assets at the time of the merger. Houlihan Smith delivered a bring down letter to Fortissimo on December 20, 2007, reaffirming as of December 20, 2007, all of the statements made in its written opinion.

The amount of the merger consideration to be paid by Fortissimo to Psyop's shareholders was determined pursuant to negotiations between Fortissimo and Psyop and not pursuant to recommendations of Houlihan Smith. The full text of Houlihan Smith's written opinion, attached to this proxy statement as Annex F, and the full text of Houlihan Smith's bring-down opinion, attached to this proxy statement as Annex G, are each incorporated by reference into this proxy statement. You are encouraged to read the Houlihan Smith opinions carefully and in their entirety for descriptions of the assumptions made, matters considered, procedures followed and limitations on the review undertaken by Houlihan Smith in rendering them. However, it is

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Houlihan Smith's view that its duties in connection with its fairness opinion extend solely to Fortissimo's board of directors and that it has no legal responsibilities in respect thereof to any other person or entity (including Fortissimo stockholders) under the law of the State of Illinois, which is the governing law under the terms of the engagement letter between Fortissimo and Houlihan Smith. Houlihan Smith has consistently taken this view with respect to all of its fairness opinions, which Fortissimo believes is a generally accepted practice of issuers of such opinions. Fortissimo acceded to Houlihan Smith's position because it was made a condition to its engagement of Houlihan Smith. Please see *The Merger Proposal - Fairness Opinion*.

The Capitalization Amendment Proposal

Assuming the merger proposal is approved, Fortissimo stockholders are also being asked to approve an amendment to our second amended and restated certificate of incorporation, to be effective prior to the close of the merger, to increase the number of authorized shares of Fortissimo capital stock from 22,000,000 shares to 51,000,000 shares.

The Charter Amendment Proposal

Assuming the merger proposal is approved, Fortissimo stockholders are also being asked to approve amendments to our second amended and restated certificate of incorporation, to be effective after the closing of the merger, to, among other things, (i) change Fortissimo's name from Fortissimo Acquisition Corp. to Psyop, Inc., (ii) amend Article Sixth to change the term of our corporate existence to perpetual from one that now is scheduled to end on October 11, 2008, (iii) remove the preamble and sections A through D, inclusive, of Article Seventh and redesignate section E of Article

Seventh as Article Seventh and (iv) add Article Eleventh to prohibit stockholders from acting by written consent. Please see *Capitalization Amendment Proposal* and *Charter Amendment Proposal*.

The Incentive Compensation Plan Proposal

Assuming the merger proposal is approved, Fortissimo stockholders are also being asked to approve the adoption of the 2008 stock incentive plan, pursuant to which Fortissimo will reserve up to 865,390 shares of common stock, for issuance in accordance with the stock incentive plan's terms. The stock incentive plan has been established to enable us to attract, retain, motivate and provide additional incentives to certain directors, officers, employees, consultants and advisors, whose contributions are essential to our growth and success by enabling them to participate in our long-term growth through the exercise of stock options and the ownership of our stock. Please see *The Incentive Compensation Plan Proposal*. Additionally, the stock incentive plan is attached as Annex D to this proxy statement. We encourage you to read the plan in its entirety.

The Director Election Proposal; Management of Fortissimo

Assuming the merger proposal is approved, seven directors will be elected to Fortissimo's board of directors, of whom two will serve until the annual meeting to be held in 2009, two will serve until the annual meeting to be held in 2010 and three will serve until the annual meeting to be held in 2011 and, in each case, until their successors are elected and qualified.

Upon consummation of the merger, if management's nominees are elected, the directors of Fortissimo will be classified as follows:

in the class to stand for reelection in 2009: and ;
in the class to stand for reelection in 2010: and ; and
in the class to stand for reelection in 2011: , and .

Upon the consummation of the merger, the executive officers of Fortissimo, and the Fortissimo subsidiary, will be Justin Booth-Clibborn, Chief Executive Officer and Sandy Selinger, Vice President of Operations and Finance. Each of Messrs. Booth-Clibborn and Mr. Selinger is currently an executive officer of Psyop.

If the merger is not approved by Fortissimo's stockholders at the annual meeting, the director election proposal will not be presented to the meeting for a vote and Fortissimo's current directors will continue in office until Fortissimo is liquidated or until another merger proposal is approved by the stockholders.

Please see *The Director Election Proposal*.

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Adjournment Proposal

If, based on the tabulated vote, there are not sufficient votes at the time of the annual meeting to authorize Fortissimo to consummate the merger, Fortissimo's board of directors may submit a proposal to adjourn the annual meeting to a later date or dates, if necessary, to permit further solicitation of proxies. Please see *Adjournment Proposal*.

Vote of Fortissimo Insider Stockholders

As of [redacted], 2008, the Fortissimo Insider Stockholders, beneficially owns and are entitled to vote the Original Shares, which were issued to the Fortissimo Insider Stockholders prior to Fortissimo's IPO. In addition, FCF owns the Insider Units that it acquired concurrently with the consummation of the IPO, each Insider Unit consisting of one share of common stock and two warrants, each entitling the holder to purchase one share of common stock. The total of the Original Shares and the Insider Unit Shares constitute approximately 22.7% of the outstanding shares of our common stock on such date. In connection with its IPO, the holders of Original Shares and the Insider Units entered into agreements with EarlyBirdCapital, Inc. (EarlyBirdCapital), the underwriter of the IPO, pursuant to which each Fortissimo Insider Stockholder agreed to vote his or its Original Shares and Insider Units Shares on the merger proposal in accordance with the majority of the votes cast by the holders of Public Shares. The Fortissimo Insider Stockholders have also indicated that they intend to vote their Original Shares and Insider Unit Shares in favor of all other proposals being presented at the meeting. The Original Shares and the Insider Unit Shares have no liquidation rights and will be worthless if no business combination is effected by Fortissimo. In connection with the IPO, the Fortissimo Insider Stockholders entered into lock-up agreements with EarlyBirdCapital restricting the sale of their Original Shares until the earlier of October 11, 2009 or the consummation of a liquidation, merger, stock exchange or other similar transaction which results in all of Fortissimo's stockholders having the right to exchange their shares of common stock for cash, securities or other property subsequent to Fortissimo consummating a business combination. FCF has also agreed not sell the Insider Units or the underlying securities until after Fortissimo has completed a business combination.

Date, Time and Place of Annual Meeting of Fortissimo's Stockholders

The annual meeting of the stockholders of Fortissimo will be held at [redacted] :00 a.m., eastern time, on [redacted], 2008, at the offices of Wilmer Cutler Pickering Hale and Dorr LLP, Fortissimo's counsel, at 399 Park Avenue, 3rd Floor, New York, New York 10022 to consider and vote upon the merger proposal, the capitalization amendment proposal, the charter amendment proposal, the incentive compensation plan proposal and the director election proposal. A proposal to adjourn the meeting to a later date or dates may be presented, if necessary, to permit further solicitation and vote of proxies if, based upon the tabulated vote at the time of the annual meeting, Fortissimo is not authorized to consummate the merger. Please see *Adjournment Proposal* for more information.

Voting Power; Record Date

Fortissimo stockholders will be entitled to vote or direct votes to be cast at the annual meeting if they owned shares of Fortissimo common stock at the close of business on [redacted], 2008, which is the record date for the annual meeting. Each stockholder will have one vote for each share of Fortissimo common stock owned at the close of business on the record date. Holders of Fortissimo warrants do not have voting rights. On the record date, there were [redacted] shares of Fortissimo common stock outstanding, of which [redacted] were Public Shares and [redacted] were shares held by insiders acquired prior to or concurrently with the IPO.

Quorum and Vote of Fortissimo Stockholders

A quorum of Fortissimo stockholders is necessary to hold a valid meeting. A quorum will be present if holders of at least a majority of the issued and outstanding shares entitled to vote are present in person or by proxy at the meeting. Abstentions and broker non-votes will count as present for the purposes of establishing a quorum.

Pursuant to Fortissimo's charter, the approval of the merger proposal requires the affirmative vote of the holders of a majority of the Public Shares voted on the proposal at the meeting. The merger will

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not be consummated and the remaining proposals will not be presented at the meeting if the holders of 20% or more of the Public Shares (907,000 shares or more) vote against the merger proposal and demand to convert their shares into a pro rata portion of our trust account.

The approval of the capitalization amendment proposal requires the affirmative vote of the holders of a majority of the outstanding shares of Fortissimo common stock on the record date.

The approval of the charter amendment proposal requires the affirmative vote of the holders of a majority of the outstanding shares of Fortissimo common stock on the record date.

The approval of the incentive compensation plan proposal requires the affirmative vote of the holders of a majority of the shares of Fortissimo common stock present in person or represented by proxy and entitled to vote thereon at the meeting.

The election of directors requires a plurality vote of the shares of common stock present in person or represented by proxy and entitled to vote thereon at the annual meeting. Plurality means that the individuals who receive the largest number of votes cast FOR are elected as directors. Consequently, any shares not voted FOR a particular nominee (whether as a result of abstentions, a direction to withhold authority or a broker non-vote) will not be counted in the nominee's favor.

The approval of an adjournment proposal requires the affirmative vote of the holders of a majority of the shares of Fortissimo common stock present in person or represented by proxy and entitled to vote thereon at the meeting.

Abstentions will have the same effect as a vote AGAINST the capitalization amendment proposal, the charter amendment proposal, the incentive compensation plan proposal and the adjournment proposal, if the latter is presented, but will have no effect on the merger proposal or the director election proposal. Broker non-votes, while considered present for the purposes of establishing a quorum, will have the effect of votes against the capitalization amendment proposal and the charter amendment proposal, but will have no effect on the merger proposal, the incentive compensation plan proposal, the director election proposal or the adjournment proposal. Please note that you cannot seek conversion of your shares unless you affirmatively vote against the merger proposal.

The approval of the merger proposal is conditioned upon the approval of the capitalization amendment proposal and the charter amendment proposal but not the incentive compensation plan proposal, the director election proposal or the adjournment proposal. The approval of each of the other proposals, other than the adjournment proposal, is conditioned upon the approval of the merger proposal.

Conversion Rights

Pursuant to Fortissimo's second amended and restated certificate of incorporation, a holder of Public Shares may, if the stockholder affirmatively votes against the merger proposal, demand that Fortissimo convert such shares into cash.

Please see *Annual Meeting of Fortissimo Stockholders Conversion Rights* for the procedures to be followed if you wish to convert your shares into cash. If properly demanded, Fortissimo will convert each Public Share into a pro rata portion of the trust account, inclusive of any interest thereon, calculated as of two business days prior to the consummation of the merger. As of the record date, this would amount to approximately \$ per share. If you exercise your conversion rights, then you will be exchanging your shares of Fortissimo common stock for cash and will no longer own the shares. You will be entitled to receive cash for these shares only if you affirmatively vote against the merger proposal, properly demand conversion and, after the meeting, tender your stock certificate to our transfer agent within the time period specified in a notice you will receive from Fortissimo, which period will be not less than 20 days from the date of such notice. If the merger is not completed for any reason, these shares will not be

converted into cash.

The merger will not be consummated if the holders of 20% or more of the Public Shares vote against the merger proposal and exercise their conversion rights.

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Liquidation Upon Failure to Complete Merger

If Fortissimo is unable to complete the merger or another business combination by October 11, 2008, it will be forced to liquidate and the holders of Public Shares will receive an amount per share equal to the amount of funds in the trust account at the time of a liquidation distribution divided by the number of Public Shares. Although both the per share liquidation price and the per share conversion price are equal to the amount of trust funds in the trust account divided by the number of Public Shares, the amount a holder of Public Shares would receive in liquidation may be greater or less than the amount such a holder would have received had it sought conversion of his shares and Fortissimo consummates the acquisition because (i) there will be greater earned interest in the trust account at the time of a liquidation distribution since it would occur at a later date than a conversion and (ii) Fortissimo may incur expenses it otherwise would not incur if Fortissimo consummates the acquisition, including, potentially, claims requiring payment from the trust account by creditors who have not waived their rights against the trust account. Our directors (Yuval Cohen, Eli Blatt, Marc Lesnick, Shmoulik Barashi and Yochai Hacoheh) will be personally liable under certain circumstances (for example, if a vendor successfully makes a claim against funds in the trust account) to ensure that the proceeds in the trust account are not reduced by the claims of prospective target businesses and vendors or other entities that are owed money by us for services rendered or products sold to us. While Fortissimo has no reason to believe that Messrs. Cohen, Blatt, Lesnick, Barashi and Hacoheh will not be able to satisfy those obligations, there cannot be any assurance to that effect. Please see *Other Information Related to Fortissimo Liquidation If No Business Combination* for additional information.

Appraisal Rights

Fortissimo stockholders do not have appraisal rights in connection with the merger under the Delaware General Corporation Law (DGCL).

Proxies

The proxies are being solicited by Fortissimo's board of directors and may be solicited by mail, telephone or in person. Fortissimo has engaged to assist in the solicitation of proxies. Fortissimo will pay a fee of approximately \$ plus disbursements. Such fee will be paid with funds outside of the trust account.

If you grant a proxy, you may still vote your shares in person if you revoke your proxy before the annual meeting. You may also change your vote by submitting a later-dated proxy.

Lock-Up and Trading Restriction Agreement; Registration

Pursuant to the merger agreement, at the closing, each Psyop shareholder will enter into a Lock-up and Trading Restriction Agreement with Fortissimo that will provide that, except with Fortissimo's consent, which may be withheld for any reason, no Fortissimo shares received by him or her in the merger may be sold for a period of one year

following the closing and that no more than one-third of such Fortissimo shares may be sold during the second year following the closing, after which any or all of such shares may be sold. The certificates representing such shares will be legended to such effect. Fortissimo has agreed to use its best efforts to register the shares to be issued to the Psyop shareholders for resale to the public within 11 months after the closing of the merger.

The Lock-up and Trading Restriction Agreement also provides that sales of the shares of Fortissimo common stock received by the Psyop shareholders in the merger, in the aggregate on any trading day, may not exceed 10% of the average daily trading volume over the 20 trading days before such day, and that sales, in the aggregate in any week, cannot exceed 30% of the average daily trading volume over the 20 trading days before such week, subject to oversight by a trading restriction administrator. These trading restrictions will remain in effect for the three years following the closing of the merger.

A copy of the Lock-up and Trading Restriction Agreement is attached to this proxy statement as Annex H.

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Recommendation to Stockholders

Fortissimo's board of directors believes that the merger proposal, the capitalization amendment proposal, the charter amendment proposal, the incentive compensation plan proposal, the director election proposal and the adjournment proposal to be presented at the annual meeting are fair to and in the best interest of Fortissimo's stockholders and unanimously recommends that its stockholders vote FOR each of the proposals.

Termination, Amendment and Waiver

The merger agreement may be terminated at any time, but not later than the closing, as follows:

By mutual written consent of Fortissimo and Psyop;

By either Fortissimo or Psyop if the merger is not consummated on or before October 11, 2008, provided that such termination is not available to a party whose failure to fulfill an obligation under the merger agreement has been a cause of or resulted in the failure of the merger to be consummated before such date;

By either Fortissimo or Psyop if a governmental entity shall have issued an order, decree, judgment or ruling or taken any other action, in any case having the effect of permanently restraining, enjoining or otherwise prohibiting the merger, which order, decree, judgment, ruling or other action is final and nonappealable;

By either Fortissimo or Psyop or its shareholders if the other party has breached any of its covenants or representations and warranties and has not cured its breach within twenty days of the notice of an intent to terminate, provided that the terminating party is itself not in breach; and

By either Fortissimo or Psyop if, at the Fortissimo stockholder meeting, the merger agreement shall fail to be approved by the affirmative vote of the holders of a majority of the Public Shares present in person or represented by proxy and entitled to vote at the annual meeting or the holders of 20% or more of the Public Shares exercise conversion rights.

If the merger agreement is terminated by a party because of the other party's breach, the terminating party will be entitled to a payment of \$2,000,000 from the breaching party within one business day after such termination, as liquidated damages and not as a penalty and in lieu of any other right or remedy that the terminating party may have against the other parties to the merger agreement for such breach.

If permitted under applicable law, either Psyop or Fortissimo may waive any inaccuracies in the representations and

warranties made to such party contained in the merger agreement and waive compliance with any agreements or conditions for the benefit of itself or such party contained in the merger agreement. The condition requiring that the holders of fewer than 20% of the Public Shares affirmatively vote against the merger proposal and demand conversion of their shares into cash may not be waived. We cannot assure you that any or all of the conditions will be satisfied or waived.

Federal Income Tax Consequences of the Merger

The merger will not be a taxable event for Fortissimo or the Fortissimo stockholders for United States federal income tax purposes. Thus, no gain or loss will be recognized in the merger by the U.S. holders of Fortissimo common stock if their conversion rights are not exercised.

A U.S. holder of Fortissimo common stock who exercises conversion rights and effects a termination of the stockholder's interest in Fortissimo (a converting holder) generally will be required to recognize gain or loss upon the exchange of that converting holder's shares of common stock of Fortissimo for cash. Such gain or loss will be measured by the difference between the amount of cash received and the tax basis of that the converting holder's shares of Fortissimo common stock. This gain or loss will be a capital gain or loss if such shares were held as a capital asset on the date of the merger and will be a long-term capital gain or loss if the holding period for the shares is more than one year.

For a description of the material United States federal income tax consequences of the merger, please see the information set forth in *The Merger Proposal* *Material United States Federal Income Tax Consequences of the Merger*.

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Anticipated Accounting Treatment

The merger will be accounted for under the purchase method of accounting as a reverse acquisition in accordance with U.S. generally accepted accounting principles. Under this method of accounting, Fortissimo will be treated as the acquired company for financial reporting purposes. This determination was primarily based on Psyop comprising the ongoing operations of the combined entity and senior management of the combined company. In accordance with guidance applicable to these circumstances, the merger will be considered to be a capital transaction in substance. Accordingly, for accounting purposes, the merger will be treated as the equivalent of Psyop issuing stock for the net assets of Fortissimo, accompanied by a recapitalization. The net assets of Fortissimo will be stated at fair value, which is considered to approximate historical cost, with no goodwill or other intangible assets recorded. Operations prior to the merger will be those of Psyop.

Regulatory Matters

The merger and the transactions contemplated by the merger agreement are not subject to any additional federal or state regulatory requirement or approval, including the Hart-Scott-Rodino Antitrust Improvements Act of 1976 (the HSR Act), except for filings with the States of New York and Delaware necessary to effectuate the transactions contemplated by the merger agreement.

Risk Factors

In evaluating the merger proposal, the capitalization amendment proposal, the charter amendment proposal, the incentive compensation plan proposal, the director election proposal and the adjournment proposal, you should carefully read this proxy statement and especially consider the factors discussed in *Risk Factors*.

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SELECTED HISTORICAL FINANCIAL INFORMATION

The following financial information is provided to assist you in your analysis of the financial aspects of the merger. Fortissimo's historical information is derived from (i) its audited financial statements as of December 31, 2006 and as of December 31, 2005 and for the fiscal years then ended and (ii) its unaudited financial statements as of September 30, 2007 and September 30, 2006, and for the nine month periods then ended and the cumulative period from December 27, 2005 (inception) to September 30, 2007. Psyop's historical information is derived from (i) its audited financial statements as of December 31, 2006 and December 31, 2005 and for the fiscal years then ended, (ii) its unaudited financial statements as of December 31, 2004, December 31, 2003 and December 31, 2002 and for the fiscal years then ended and (iii) its unaudited financial statements as of September 30, 2007 and September 30, 2006, and for the nine month periods then ended.

In the opinion of the managements of each of Fortissimo and Psyop, the respective unaudited financial statements include all adjustments (consisting of normal recurring adjustments) that are necessary for a fair presentation of such financial statements. Psyop's interim financial statements for the nine month periods ended September 30, 2007 and September 30, 2006 were not required to be reviewed and therefore were not reviewed by an independent registered public accounting firm using professional review standards and procedures. Fortissimo's interim financial statements for the nine month periods ended September 30, 2007 and September 30, 2006 were reviewed by an independent registered public accounting firm.

The information is only a summary and should be read in conjunction with each of Psyop's and Fortissimo's historical consolidated financial statements and related notes and *Management's Discussion and Analysis of Financial Condition and Results of Operations* Fortissimo and *Management's Discussion and Analysis of Financial Condition and Results of Operation* Psyop contained elsewhere herein. The historical results included below and elsewhere in this document are not indicative of the future performance of Psyop or Fortissimo.

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Selected Historical Financial Information of Fortissimo

Statement of Operation Data:

Nine Months Ended September 30,	Year Ended December 31, 2006	For the Period from December 27,
---------------------------------	------------------------------	----------------------------------

	2007		2005 (Inception) to December 31, 2005
Revenues			
General and administrative expenses	337,429	89,973	3,000
Operating loss	(337,429)	(89,973)	(3,000)
Financial income, net	656,054	223,775	
Net income (loss)	318,625	89,329	(3,000)
Net income (loss) per share	0.05	0.04	(0.00)

Balance Sheet Data:

	September 30, 2007	December 31, 2006	December 31, 2005
Total assets (including US Government securities deposited in Trust Fund)	27,760,164	27,290,542	94,500
Total liabilities	696,524	545,527	72,500
Common stock, subject to possible conversion	5,248,907	5,248,907	
Stockholders equity	21,814,733	21,496,108	22,000
Total liabilities and stockholders equity	27,760,164	27,290,542	94,500

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Selected Historical Financial Information of Psyop

*

Unaudited

Represents net income (loss) before deductions for interest, income taxes, depreciation and amortization. Psyop believes that EBITDA is useful measure to stockholders of comparative operating performance, as it is less susceptible to variances in net income resulting from depreciation and amortization and more reflective of changes in our revenue and cost drivers and other factors that affect operating performance. We also present EBITDA (1) because we believe it is useful to stockholders as a way to evaluate our ability to incur and service debt, make capital expenditures and meet working capital requirements. EBITDA is not intended as a measure of our operating performance, as an alternative to net income (loss) or as an alternative to any other performance measure in conformity with U.S. generally accepted accounting principles or as an alternative to cash flow provided by operating activities as a measure of liquidity. The following is a reconciliation of net income to EBITDA: The following table provides the calculation of EBITDA and a reconciliation of EBITDA to cash flow from operating activities:

*

Unaudited

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UNAUDITED PRO FORMA CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

The following unaudited pro forma condensed consolidated balance sheet is derived from and combines the historical unaudited balance sheets of Fortissimo and Psyop as of September 30, 2007, giving effect to the transactions described in the merger agreement, which are being accounted for as a reverse merger (Psyop will be the accounting acquirer), as if they had occurred on the last day of the period.

The following unaudited pro forma condensed consolidated statement of income is derived from and combines (i) the historical audited statements of income of Fortissimo and Psyop for the fiscal year ended December 31, 2006 and (ii) the historical unaudited statements of income of Fortissimo and Psyop for the nine months ended September 30, 2007, giving effect to the transactions described in the merger agreement with purchase accounting applied to the acquired Psyop assets as if they had occurred on January 1, 2006.

The historical financial information has been adjusted to give pro forma effect to events that are directly attributable to the transaction, are factually supportable and, in the case of the pro forma income statements, have a recurring impact.

The acquisition will be accounted for under the purchase method of accounting, as a reverse merger in which Psyop is the accounting acquirer. The assets and liabilities of Fortissimo will be recorded at their historical cost, which is considered to be the equivalent of fair value, with no goodwill recorded and no increment in combined stockholders equity.

The unaudited pro forma condensed consolidated balance sheet at September 30, 2007 and unaudited pro forma condensed consolidated statement of income for the nine months ended September 30, 2007 and the fiscal year ended December 31, 2006 have been prepared using two different levels of approval of the transaction by the Fortissimo stockholders, as follows:

Assuming No Conversions: This presentation assumes that none of the holders of Public Shares exercise their conversion rights; and

Assuming Maximum Conversions: This presentation assumes that 19.99% of the holders of Public Shares exercise their conversion rights.

Fortissimo is providing this information to aid you in your analysis of the financial aspects of the transaction. The unaudited pro forma financial statements are not necessarily indicative of the financial position or results of operations that may have actually occurred had the transaction taken place on the dates noted, or the future financial position or operating results of the combined company.

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Unaudited Pro Forma Condensed Consolidated Balance Sheets as of September 30, 2007

Psyop	Fortissimo	Pro Forma Adjustments (Assuming No	Pro Forma (Assuming No	Pro Forma Adjustments (Assuming	Pro Forma (Assuming Maximum
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			Conversion)	Conversion)	Maximum Conversion)	Conversion)
ASSETS						
Current assets						
Cash and cash equivalents	\$ 799,042	\$ 261,186	\$ 27,345,444 (a)	\$ 15,854,280	\$ 27,345,444 (a)	\$ 10,387,923
			(700,000)(c1)		(700,000)(c1)	
			(600,000)(c2)		(600,000)(c2)	
			(10,100,000)(d)		(10,100,000)(d)	
			(352,350)(g)		(352,350)(g)	
					(5,248,907)(f2)	
					(217,450)(f2)	
			(799,042)(h)		(799,042)(h)	
Accounts receivable	1,447,010			1,447,010		1,447,010
Cash held in Trust		27,345,444	(27,345,444)(a)	0	(27,345,444)(a)	0
Costs and estimated earnings in excess of billings	1,018,835			1,018,835		1,018,835
Prepaid income taxes	299,272			299,272		299,272
Prepaid expenses	0	1,618		1,618		1,618
Total current assets	3,564,159	27,608,248		18,621,015		13,154,658
Property and equipment, net	2,504,038			2,504,038		2,504,038
Deferred tax asset		151,916		151,916		151,916
Other assets	9,500			9,500		9,500
Total assets	\$ 6,077,697	\$ 27,760,164		\$ 21,286,469		\$ 15,820,112

See the accompanying notes to the unaudited pro forma condensed consolidated financial statements, which are an integral part of these statements

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Unaudited Pro Forma Condensed Consolidated Balance Sheets as of September 30, 2007

	Psyop	Fortissimo	Pro Forma Adjustments (Assuming No Conversion)	Pro Forma (Assuming No Conversion)	Pro Forma Adjustments (Assuming Maximum Conversion)	Pro Forma (Assuming Maximum Conversion)
LIABILITIES AND STOCKHOLDERS EQUITY						
Current liabilities						
Bank line of credit	\$ 203,525		(\$ 203,525)(h)	\$ 0	(\$ 203,525)(h)	\$ 0

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Bank note payable, current portion	125,187		(125,187)) ^(h)	0	(125,187)) ^(h)	0
Capital lease obligations, current portion	193,592		(193,592)) ^(h)	0	(193,592)) ^(h)	0
Accounts payable and other current liabilities	1,189,607	101,869			1,291,476			1,291,476
Deferred trust interest income		217,450	(217,450)	)^(f1)	0	(217,450)	)^(f2)	0
Deferred income taxes	112,000				112,000			112,000
Deferred underwriting fee		352,350	(352,350)	)^(g)	0	(352,350)	)^(g)	0
Income tax payable		24,855			24,855			24,855
Billings on uncompleted contracts in excess of costs and estimated earnings	902,670				902,670			902,670
Total current liabilities	2,726,581	696,524			2,331,001			2,331,001
Long-term liabilities								
Bank note payable, less current portion	21,679		(21,679)	)^(h)	0	(21,679)	)^(h)	0
Capital lease obligations, less current portion	195,543		(195,543)	)^(h)	0	(195,543)	)^(h)	0
Deferred income taxes	23,000				23,000			23,000
Total long-term liabilities	240,222	0			23,000			23,000
Common stock, subject to possible conversion		5,248,907	(5,248,907)	)^(f1)	0	(5,248,907)	)^(f2)	0
Commitments and contingencies								
Stockholders' equity								
Common stock	12,600	587	(587)	)^(b1)	921	(587)	)^(b1)	809
			(12,600)	)^(e1)		(12,600)	)^(e1)	
			921	)^(e3)		809	)^(e3)	
Class B common stock	1,450		(1,450)	)^(e2)	0	(1,450)	)^(e2)	0
Capital in excess of par value	257,950	21,409,192	587	)^(b1)	16,092,653	587	)^(b1)	10,626,408
			404,954	)^(b2)		404,954	)^(b2)	
			(700,000)	)^(c1)		(700,000)	)^(c1)	
			(600,000)	)^(c2)		(600,000)	)^(c2)	
			(10,100,000)	)^(d)		(10,100,000)	)^(d)	
			12,600	)^(e1)		12,600	)^(e1)	
			1,450	)^(e2)		1,450	)^(e2)	

			(921) ^(e3)		\$(809) ^(e3)	
			5,248,907 ^(f1)			
			217,450 ^(f1)			
			(59,516) ^(h)		(59,516) ^(h)	
Loan receivable, stockholder	(8,751)			(8,751)		(8,751)
Retained earnings	2,847,645	404,954	(404,954) ^(b2)	2,847,645	(404,954) ^(b2)	2,847,645
Total stockholders' equity	3,110,894	21,814,733		18,932,468		13,466,111
Total liabilities and stockholders' equity	\$6,077,697	\$27,760,164		\$21,286,469		\$15,820,112

See the accompanying notes to the unaudited pro forma condensed consolidated financial statements, which are an integral part of these statements

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Unaudited Pro Forma Condensed Consolidated Statements of Income for the Nine Months Ended September 30, 2007

	Psyop	Fortissimo	Pro Forma Adjustments (Assuming No Conversion)	Pro Forma (Assuming No Conversion)	Pro Forma Adjustments (Assuming Maximum Conversion)	Pro Forma (Assuming Maximum Conversion)
Net sales	\$19,808,425	\$0		\$19,808,425		\$19,808,425
Cost of sales	13,524,735	0	226,587 ^(m)	13,751,322	226,587 ^(m)	13,751,322
Gross profit	6,283,690	0		6,057,103		6,057,103
Selling, general and administrative expenses	3,245,854	337,429	(108,534) ^(j)		(108,534) ^(j)	
Operating income (loss)	3,037,836	(337,429)	40,990 ^(m)	3,515,739	40,990 ^(m)	3,515,739
Interest income (expenses), net	(22,669)	656,054	161,541 ⁽ⁱ⁾			
			(363,816) ^(l)	431,110	(363,816) ^(l)	269,569
Income before income taxes	(22,669)	656,054		431,110		269,569
Income tax expense	3,015,167	318,625		2,972,474		2,810,933
Net income	280,359	0	988,620 ⁽ⁿ⁾	1,268,979	935,612 ⁽ⁿ⁾	1,215,971
Earnings per share:	\$2,734,808	\$318,625		\$1,703,495		\$1,594,962

Basic	\$0.19	\$0.19
Diluted	\$0.09	\$0.10

See the accompanying notes to the unaudited pro forma condensed consolidated financial statements, which are an integral part of these statements

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Unaudited Pro Forma Condensed Consolidated Statements of Income for the Year Ended December 31, 2006

	Psyop	Fortissimo	Pro Forma Adjustments (Assuming No Conversion)	Pro Forma (Assuming No Conversion)	Pro Forma Adjustments (Assuming Maximum Conversion)	Pro Forma (Assuming Maximum Conversion)
Net sales	\$15,828,334	\$0		\$15,828,334		\$15,828,334
Cost of sales	12,368,208	0	(1,006,076) ^(k)		(1,006,076) ^(k)	
			553,112 ^(m)	11,915,244	553,112 ^(m)	11,915,244
Gross profit	3,460,126	0		3,913,090		3,913,090
Selling, general and administrative expenses	3,781,428	89,973	(132,000) ^(k)		(132,000) ^(k)	
			(12,494) ^(m)	3,726,907	(12,494) ^(m)	3,726,907
Operating income (loss)	(321,302)	(89,973)		186,183		186,183
Interest income (expense), net	(76,584)	223,775	55,909 ⁽ⁱ⁾			
			(129,032) ^(l)	74,068	(129,032) ^(l)	18,159
Other income	12,319	0		12,319		12,319
	(64,265)	223,775		86,387		30,478
Income (loss) before income taxes	(385,567)	133,802		272,570		216,661
Income tax expense (benefit)	(77,782)	44,473	74,922 ⁽ⁿ⁾	41,613	42,989 ⁽ⁿ⁾	40,129
Net income (loss)	\$(307,785)	\$89,329		\$230,957		\$176,532
Earnings per Share						
Basic				\$0.03		\$0.02
Diluted				\$0.01		\$0.01

See the accompanying notes to the unaudited pro forma condensed consolidated financial statements, which are an integral part of these statements

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NOTES TO UNAUDITED PRO FORMA CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

1. Additional Consideration & Contingent Consideration

In addition to the purchase price, Psyop shareholders will be entitled to receive additional shares and cash consideration upon the achievement of certain milestones, which include achieving EBITDA and revenue targets for each of the next three years, in accordance with the merger agreement in an aggregate amount of up to \$13.75 million. Since this consideration is contingent, these pro forma financial statements do not include any adjustments to reflect the payment of such contingent consideration. This contingent consideration will be recorded as compensation ratably over the expected periods that the milestones will be achieved if Fortissimo determines it is probable the milestones will be achieved.

In addition, if a majority of the warrants issued in Fortissimo's initial public offering are exercised prior to their expiration, Psyop's shareholders will be entitled to receive additional payment of shares and cash. Such payments are not reflected in these pro forma financial statements. Should Psyop's shareholders receive these payments, they will be accounted for as dividends.

2. Adjustments to the Unaudited Pro Forma Condensed Consolidated Balance Sheet

- (a) Release of the funds currently held in trust by Fortissimo to operating cash account upon consummation of the merger.
- (b) Eliminate the common stock (b1) and retained earnings (b2) of Fortissimo since Fortissimo is the accounting acquiree under the purchase method of accounting.
- (c) To reflect an estimated \$700,000 in transaction costs to be incurred by Psyop (c1) and \$600,000 to be incurred by Fortissimo (c2).
- (d) To reflect the cash portion of the merger consideration payable to the shareholders of Psyop upon consummation of the merger.
- (e) To reflect the elimination of former common stock of Psyop (e1, e2) and the issuance of Fortissimo common stock (e3), in exchange for all outstanding shares of Psyop.
- (f) Release of common stock subject to conversion. Assuming no conversion, common stock subject to conversion and interest income earned on their respective funds held in trust would not have been deferred and is recorded as additional paid in capital (f1). Assuming maximum conversion, common stock subject to conversion and interest income earned on their respective funds held in trust would be returned to the converting shareholders (f2).
- (g) To reflect the payment of the deferred underwriting fees, upon the consummation of the business combination.
- (h) Cash dividend to Psyop shareholders of all net cash balances (cash net of bank loans and capital lease). Historically, Fortissimo deferred 19.99% of the interest earned on the cash held in trust, due to the fact that up to
- (i) 19.99% of the shares were subject to conversion in the event that the holders of such shares vote against the merger. The adjustment reflects the release of the deferred interest income, with respect to 19.99% of the funds held in trust.
- (j) Elimination of transaction related costs.

- (k) Elimination of the 2006 cash bonuses to Psyop shareholders.
- Adjustment of interest income to reflect the interest income that would not have been earned had the consummation of the merger occurred at the beginning of reporting period (upon the consummation of the merger the cash held in trust would have been used to pay the cash portion of the purchase price to Psyop's shareholders, to pay transaction related costs and to repay all of Psyop's credit facilities).
- (l) To reflect the agreed upon increase in wages pursuant to the terms of the employment agreements, entered into with key employees, to become effective upon consummation of the merger.
- (m)

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NOTES TO UNAUDITED PRO FORMA CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

2. Adjustments to the Unaudited Pro Forma Condensed Consolidated Balance Sheet (continued)

To reflect the expected tax rates of the merged company. One of the acquired entities was previously an LLC whose tax treatment was different than that of the merged company, the merged company is not able to utilize Psyop's tax loss carry-forwards, and Fortissimo was not previously subject to New York State and New York City taxes.

(n)

3. Pro Forma Income Per Share

Pro forma income per share was calculated by dividing pro forma net income by the weighted average number of shares as follows, assuming Fortissimo's initial public offering occurred on January 1, 2006.

	Assuming No Exercise of Conversion Rights	Assuming Maximum Exercise of Conversion Rights
Fortissimo	5,868,334	4,961,788
Psyop	3,337,941	3,337,941
Pro forma weighted average shares basic	9,206,275	8,299,729
Incremental shares on exercise of warrants	9,736,668	7,923,575
Pro forma weighted average shares diluted	18,942,943	16,223,304

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RISK FACTORS

You should carefully consider the following risk factors, together with all of the other information included in this proxy statement, before you decide whether to vote or instruct your vote to be cast to approve the merger proposal and the other proposals to be presented for consideration at the annual meeting. If any of these factors actually occur,

the business, financial condition or results of operations of Fortissimo could be materially and adversely affected, the value of our common stock could decline and stockholders could lose all or part of their investment.

Risks Related to the Merger

Our working capital will be reduced if Fortissimo stockholders exercise their right to convert their shares into cash.

Pursuant to our second amended and restated certificate of incorporation, holders of Public Shares may vote against the merger proposal and demand that we convert their shares, calculated as of two business days prior to the consummation of the merger, into a pro rata share of the trust account where a substantial portion of the net proceeds of the IPO are held. We and Psyop will not consummate the merger if holders of 20% or more Public Shares exercise these conversion rights. To the extent the merger is consummated and holders of less than 20% of the Public Shares have demanded to so convert their shares, there will be a corresponding reduction in the amount of funds available to us.

Our outstanding warrants may be exercised in the future, which would increase the number of shares eligible for future resale in the public market and result in dilution to our stockholders.

Outstanding redeemable warrants to purchase an aggregate of 9,070,000 shares of common stock issued in the IPO and warrants to purchase an aggregate of 666,668 shares of common stock issued to one of the initial stockholders in a private placement concurrently with the IPO will become exercisable after the consummation of the merger. These will be exercised only if the \$5.00 per share exercise price is below the market price of our common stock. To the extent such warrants or options are exercised, additional shares of our common stock will be issued, which will result in dilution to our stockholders and increase the number of shares eligible for resale in the public market. In addition, Fortissimo sold to the underwriters in the IPO an option to purchase 400,000 units at \$7.50 per unit. The exercise of this option, and the exercise of the warrants included in the units issuable upon exercise of this option, would lead to further dilution and a potential increase in the number of shares eligible for resale in the public market. Sales of substantial numbers of any such shares in the public market could adversely affect the market price of such shares.

We may choose to redeem our outstanding warrants at a time that is disadvantageous to our warrant holders.

We may redeem the warrants issued as a part of our units at any time after the warrants become exercisable in whole and not in part, at a price of \$0.01 per warrant, upon a minimum of 30 days prior written notice of redemption, if and only if, the last sales price of our common stock equals or exceeds \$8.50 per share for any 20 trading days within a 30-trading day period ending three business days before we send the notice of redemption. Redemption of the warrants could force the warrant holders (1) to exercise the warrants and pay the exercise price therefor at a time when it may be disadvantageous for the holders to do so, (2) to sell the warrants at the then current market price when they might otherwise wish to hold the warrants or (3) to accept the nominal redemption price which, at the time the warrants are called for redemption, is likely to be substantially less than the market value of the warrants.

If Fortissimo stockholders fail to vote or abstain from voting on the merger proposal, or fail to deliver their shares to our transfer agent, they may not exercise their conversion rights to convert their shares of common stock of Fortissimo into a pro rata portion of the trust account.

Fortissimo stockholders holding Public Shares who affirmatively vote against the merger proposal may, at the same time, demand that we convert their shares into a pro rata portion of the trust account, inclusive of any interest thereon, calculated as of two business days prior to the consummation of the merger. Fortissimo stockholders who seek to exercise this conversion right must affirmatively vote against the merger and deliver

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their stock certificates to our transfer agent after the annual meeting. Any Fortissimo stockholder who fails to vote, who abstains from voting on the merger proposal or who fails to deliver his stock certificate may not exercise his conversion rights and will not receive a pro rata portion of the trust account for conversion of such stockholder's shares. Please see *Annual Meeting of Fortissimo Stockholders Conversion Rights* for the procedures to be followed if you wish to convert your shares to cash.

Our ability to request indemnification from Psyop for damages arising out of the merger is limited to those claims where damages exceed \$500,000 in the aggregate.

At the closing of the merger, 333,794 shares of our common stock and \$1,014,008 cash of the merger consideration we will pay to Psyop's shareholders will be deposited in escrow to provide a fund for payment to Fortissimo with respect to its post-closing rights to indemnification under the merger agreement for breaches of representations and warranties and covenants by Psyop. Claims for indemnification may only be asserted by Fortissimo once the damages exceed \$500,000 and, upon that amount being exceeded, are indemnifiable for the full amount of damages (from the first dollar). Except with respect to certain tax matters, recoveries are limited to the shares and cash placed in escrow.

Accordingly, Fortissimo will not be entitled to indemnification even if Psyop is found to have breached its representations and warranties and covenants contained in the merger agreement if such breach would only result in damages to Fortissimo of less than \$500,000.

Our current directors and executive officers own shares of common stock and warrants that will be worthless if the merger is not approved. Such interests may have influenced their decision to approve the business combination with Psyop.

Certain of our officers and directors and/or their affiliates beneficially own an aggregate of 1,233,334 shares of Fortissimo common stock that they purchased prior to our IPO. Additionally, one of our initial stockholders, of which all of the equity interests are owned by our directors, purchased 333,334 units containing 333,334 shares of our common stock and 666,668 warrants in a private placement that occurred simultaneously with our IPO. The holders of these securities are not entitled to receive any of the cash proceeds that may be distributed upon our liquidation with respect to the shares they acquired prior to our IPO or in the units. Therefore, if the merger is not approved and we are forced to liquidate, such shares held by such persons will be worthless, as will the warrants.

In addition, if Fortissimo liquidates prior to the consummation of a business combination, our directors will be personally liable under certain circumstances (for example, if a vendor does not waive any rights or claims to the trust account) to ensure that the proceeds in the trust account are not reduced by the claims of certain prospective target businesses and vendors or other entities that are owed money by us for services rendered or products sold to us. As of September 30, 2007, Fortissimo had accounts payable and accrued liabilities of approximately \$102,000, excluding accrued income taxes and deferred underwriting compensation. It estimates that it will incur additional expenses of approximately \$500,000 that would be required to be paid if the merger is not consummated. Of such total of

If Fortissimo stockholders fail to vote or abstain from voting on the merger proposal, or fail to deliver their shares to o

\$500,000, vendors and service providers to whom approximately \$100,000 is or would be owed have waived their rights to make claims for payment from amounts in the trust account. The directors would be obligated to indemnify Fortissimo for the balance of approximately \$400,000 that would be owed to vendors and service providers that have not given such waivers to the extent that they successfully claim against the trust account funds. None of the directors has any reason to believe that he will not be able to fulfill his indemnity obligations to Fortissimo.

These personal and financial interests of our directors and officers may have influenced their decision to approve our business combination with Psyop. In considering the recommendations of our board of directors to vote for the merger proposal and other proposals, you should consider these interests.

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Unless we complete the merger, our officers and directors will not receive reimbursement for any out-of-pocket expenses they incur if such expenses exceed the amount not in the trust account. Therefore, they may have a conflict of interest in determining whether the consummation of the merger is appropriate and in the public stockholders' best interest.

Our officers and directors will not receive reimbursement for any out-of-pocket expenses incurred by them to the extent that such expenses exceed the amount not in the trust account unless the merger is consummated. To the extent such out-of-pocket expenses exceed the available proceeds not deposited in the trust account, such out-of-pocket expenses would not be reimbursed by us unless we consummate a business combination. Consequently, our officers and directors may have an incentive to approve and complete a business combination for reasons other than that it is in the best interest of our stockholders.

The price of our common stock after the merger might be less than what you originally paid for your shares of common stock prior to the merger.

The market price of Fortissimo's common stock may decline as a result of the merger if:

- the market for common shares of companies in our industry is volatile;
- Fortissimo does not perform as expected;
- there are mergers, consolidation and strategic alliances in the animated and mixed media advertising production industry;
- market conditions in the animated and mixed media advertising production industry fluctuate;
- Fortissimo does not achieve the perceived benefits of the merger as rapidly as, or to the extent anticipated by, financial or industry analysts;
- the effect of the merger on Fortissimo's financial results is not consistent with the expectations of financial or industry analysts; or
- there is a change in the general state of the capital markets.

If we are forced to liquidate before a business combination and distribute the trust account, our public stockholders will receive less than \$6.00 per share and our warrants will expire worthless.

If we are unable to complete a business combination by October 11, 2008 and are forced to liquidate our assets, the per-share liquidation distribution is likely to be less than \$6.00 because of the expenses of our initial public offering,

Our current directors and executive officers own shares of common stock and warrants that will be worthless if the m

our general and administrative expenses and the anticipated costs of seeking a business combination. Furthermore, there will be no distribution with respect to our outstanding warrants, which will expire worthless if we liquidate before the completion of a business combination.

The exercise of our directors and officers discretion in agreeing to changes or waivers in the terms of the business combination may result in a conflict of interest when determining whether such changes to the terms of the business combination or waivers of conditions are appropriate and in our stockholders best interest.

In the period leading up to the closing of the merger, events may occur that, pursuant to the merger agreement, would require Fortissimo to agree to amendments to the merger agreement, to consent to certain actions taken by Psyop or to waive rights that Fortissimo is entitled to under the merger agreement. Such events could arise because of changes in the course of Psyop's business, a request by Psyop to undertake actions that would otherwise be prohibited by the terms of the merger agreement or the occurrence of other events that would have a material adverse effect on Psyop's business and would entitle Fortissimo to terminate the merger agreement. In any of such circumstances, it would be discretionary on Fortissimo, acting through its board of directors, to grant its consent or waive its rights. The existence of the financial and personal interests of the directors described in the preceding risk factor may result in a conflict of interest on the part of one or more of the directors between what he may believe is best for Fortissimo and what he may believe is best for himself in determining whether or not to take the requested action.

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If we are unable to complete the merger with Psyop or another party and are forced to dissolve and liquidate, third parties may bring claims against us and, as a result, the proceeds held in trust could be reduced and the per-share liquidation price received by stockholders could be less than \$5.79 per share.

If we are unable to complete the business combination with Psyop or another party by October 11, 2008 and are forced to dissolve and liquidate, third parties may bring claims against us. Although we have obtained waiver agreements from certain vendors and service providers we have engaged and owe money to, and the prospective target businesses we have negotiated with, whereby such parties have waived any right, title, interest or claim of any kind they may have in or to any monies held in the trust account, there is no guarantee that they or other vendors who did not execute such waivers will not seek recourse against the trust account notwithstanding such agreements. Furthermore, there is no guarantee that a court will uphold the validity of such agreements. Accordingly, the proceeds held in trust could be subject to claims which could take priority over those of our public stockholders. Additionally, if we are forced to file a bankruptcy case or an involuntary bankruptcy case is filed against us which is not dismissed, the proceeds held in the trust account could be subject to applicable bankruptcy law, and may be included in our bankruptcy estate and subject to the claims of third parties with priority over the claims of our stockholders. To the extent any bankruptcy or other claims deplete the trust account, we cannot assure you we will be able to return to our public stockholders at least \$6.00 per share.

We may have insufficient time or funds to complete an alternate business combination if the merger proposal is not approved by our stockholders or the merger is otherwise not completed.

If we are forced to liquidate before a business combination and distribute the trust account, our public stockholders v

We must liquidate and dissolve if we do not complete a business combination with a fair market value of at least 80% of our net assets held in trust by October 11, 2008. If the merger is not approved by our stockholders, we will not complete the merger and may not be able to consummate an alternate business combination within the required time frame, either due to insufficient time or insufficient operating funds.

The pro forma financial statements are not an indicator of Fortissimo's financial condition or results of operations following the merger.

The pro forma financial statements contained in this proxy statement are not an indicator of Fortissimo's financial condition or results of operations following the merger. The pro forma financial statements have been derived from the historical financial statements of Psyop and Fortissimo and many adjustments and assumptions have been made regarding Psyop after giving effect to the merger. The information upon which these adjustments and assumptions have been made is preliminary, and these kinds of adjustments and assumptions are difficult to make with complete accuracy. As a result, the actual financial condition and results of operations of Fortissimo following the merger may not be consistent with, or evident from, these pro forma financial statements.

Fortissimo does not have any operations and Psyop has never operated as a public company. Fulfilling Psyop's obligations as a public company after the merger will be expensive and time consuming.

Psyop, as a private company, has not been required to prepare or file periodic and other reports with the SEC under applicable federal securities laws or to comply with the requirements of the federal securities laws applicable to public companies, to document and assess the effectiveness of its internal control procedures in order to satisfy the requirements of Section 404 of the Sarbanes-Oxley Act of 2002. Although Fortissimo has maintained disclosure controls and procedures and internal control over financial reporting as required under the federal securities laws with respect to its activities, Fortissimo has not been required to establish and maintain such disclosure controls and procedures and internal controls over financial reporting as will be required with respect to a public company with substantial operations. Under the Sarbanes-Oxley Act of 2002 and the related rules and regulations of the SEC, we will be required to implement additional corporate governance practices and adhere to a variety of reporting requirements and accounting rules. Compliance with these obligations will require significant time and resources from our management and our finance and accounting staff and will significantly increase our legal, insurance and financial compliance costs. As a result of the increased costs associated with being a public company after the merger, our operating income as a percentage of revenue will likely be lower.

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We must comply with Section 404 of the Sarbanes-Oxley Act of 2002 in a relatively short timeframe.

Under current SEC regulations, Section 404 of the Sarbanes-Oxley Act of 2002 requires us to document and test the effectiveness of our internal controls over financial reporting in accordance with an established control framework and to report on our management's conclusion as to the effectiveness of these internal controls over financial reporting beginning with the fiscal year ending December 31, 2007. Also under current SEC regulations, we will also be required to have an independent registered public accounting firm test the internal controls over financial reporting and report on the effectiveness of such controls for the fiscal year ending December 31, 2008 and subsequent years, periods in which our operations will be essentially those of Psyop. Any delays or difficulty in satisfying these requirements could adversely affect future results of operations and our stock price.

We may have insufficient time or funds to complete an alternate business combination if the merger proposal is not

We may incur significant costs to comply with these requirements. We may in the future discover areas of internal controls over financial reporting that need improvement, particularly with respect to any businesses acquired in the future. There can be no assurance that remedial measures will result in adequate internal controls over financial reporting in the future. Any failure to implement the required new or improved controls, or difficulties encountered in their implementation, could materially adversely affect our results of operations or could cause us to fail to meet our reporting obligations. If we are unable to conclude that we have effective internal controls over financial reporting, or if our auditors are unable to provide an unqualified report regarding the effectiveness of internal controls over financial reporting as required by Section 404, investors may lose confidence in the reliability of our financial statements, which could result in a decrease in the value of our securities. In addition, failure to comply with Section 404 could potentially subject us to sanctions or investigation by the SEC or other regulatory authorities.

We will dissolve and liquidate if we do not consummate a business combination and our stockholders may be held liable for claims by third parties against us to the extent of distributions received by them.

Our second amended and restated certificate of incorporation provides that we will continue in existence only until October 11, 2008. If we have not completed a business combination by such date and amended this provision in connection therewith, pursuant to the Delaware General Corporation Law, our corporate existence will cease except for the purposes of winding up our affairs and liquidating. Under Sections 280 through 282 of the Delaware General Corporation Law, stockholders may be held liable for claims by third parties against a corporation to the extent of distributions received by them in a dissolution. If the corporation complies with certain procedures set forth in Section 280 of the Delaware General Corporation Law intended to ensure that it makes reasonable provision for all claims against it, including a 60-day notice period during which any third-party claims can be brought against the corporation, a 90-day period during which the corporation may reject any claims brought, and an additional 150-day waiting period before any liquidating distributions are made to stockholders, any liability of stockholders with respect to a liquidating distribution is limited to the lesser of such stockholder's pro rata share of the claim or the amount distributed to the stockholder, and any liability of the stockholder would be barred after the third anniversary of the dissolution. However, it is our intention to make liquidating distributions to our stockholders as soon as reasonably possible after dissolution and, therefore, we do not intend to comply with those procedures. Because we will not be complying with those procedures, we are required, pursuant to Section 281 of the Delaware General Corporation Law, to adopt a plan that will provide for our payment, based on facts known to us at such time, of (i) all existing claims, (ii) all pending claims and (iii) all claims that may be potentially brought against us within the subsequent 10 years. Accordingly, we would be required to provide for any creditors known to us at that time or those that we believe could be potentially brought against us within the subsequent 10 years prior to distributing the funds held in the trust to stockholders. We cannot assure you that we will properly assess all claims that may be potentially brought against us. As such, our stockholders could potentially be liable for any claims to the extent of distributions received by them and any liability of our stockholders may extend well beyond the third anniversary of such date. Accordingly, we cannot assure you that third parties will not seek to recover from our stockholders amounts owed to them by us.

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In certain circumstances, our board of directors may be viewed as having breached its fiduciary duties to our creditors, thereby exposing itself and our company to claims for punitive damages.

If we are forced to file a bankruptcy case or an involuntary bankruptcy case is filed against us that is not dismissed, any distributions received by stockholders in our dissolution might be viewed under applicable debtor/creditor and/or

bankruptcy laws as either a preferential transfer or a fraudulent conveyance. As a result, a bankruptcy court could seek to recover all amounts received by our stockholders in our dissolution. Furthermore, because we intend to distribute the proceeds held in the trust account to our public stockholders as soon as possible after October 11, 2008, this may be viewed or interpreted as giving preference to our public stockholders over any potential creditors with respect to access to or distributions from our assets. Our board of directors may also be viewed as having breached its fiduciary duties to our creditors and/or may have acted in bad faith, and thereby exposing itself and our company to claims of punitive damages, by paying public stockholders from the trust account prior to addressing the claims of creditors and/or complying with certain provisions of the DGCL with respect to our dissolution and liquidation. We cannot assure you that claims will not be brought against us for these reasons.

Fortissimo and Psyop expect to incur significant costs associated with the merger, whether or not the merger is completed, which will reduce the amount of cash otherwise available for other corporate purposes.

Fortissimo and Psyop expect to incur significant costs associated with the merger, whether or not the merger is completed. These costs will reduce the amount of cash otherwise available for other corporate purposes. There is no assurance that the actual costs may not exceed our estimates. Fortissimo and/or Psyop may incur additional material charges reflecting additional costs associated with the merger in fiscal quarters subsequent to the quarter in which the merger was consummated. There is no assurance that the significant costs associated with the merger will prove to be justified in light of the benefit ultimately realized.

Risks Related to Psyop's Business and Industry

The animated and mixed media advertising production industry is highly competitive and Psyop may not be able to compete successfully.

The animated and mixed media advertising production industry is highly competitive. There are many special effects and animation companies competing to provide special effects and animation products and services, certain of which are companies that have greater financial, creative and managerial resources than Psyop does. Psyop may not be able to compete successfully against either current or future competitors. Increased competition could result in reduced revenues, lower margins and/or loss of market share, any of which could significantly harm Psyop's business.

Psyop's operating results may fluctuate significantly over time.

Psyop's operating results may fluctuate as a result of a number of factors, many of which are outside of Psyop's control.

For these reasons, comparing Psyop's operating results on a period-to-period basis may not be meaningful, and you should not rely on Psyop's past results as an indication of Psyop's future performance. Each of the risk factors described in this Risks Related to Psyop's Business and Industry section, and the following factors, may affect Psyop's operating results:

Psyop's inability to anticipate or project future projects due to the shortness in nature and response to current client demand of Psyop's engagements and sell cycle (projects typically last eight to twelve weeks including selling time);

Psyop's ability to continue to attract clients for Psyop's services and products;

the amount and timing of operating costs and capital expenditures related to the maintenance and expansion of Psyop's businesses, operations and infrastructure;

Psyop's focus on long-term goals over short-term results;

general economic conditions and those economic conditions specific to Psyop's business lines; and geopolitical events such as war, threat of war or terrorist actions.

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Psyop depends on key personnel and may not be able to operate and grow its business effectively if Psyop lose the services of any of its key personnel or are unable to attract qualified personnel in the future.

Psyop is dependent upon the efforts of its key personnel and its ability to retain them and hire other qualified employees. In particular, Psyop is dependent upon the management and leadership of Justin Booth-Clibborn, Psyop's chief executive officer, as well as the creative abilities of its five founding members, Eben Mears, Todd Mueller, Marie Hyon, Kylie Matulick and Marco Spier. The loss of any of them or other key personnel could affect Psyop's ability to run its business effectively.

Competition for senior management personnel is intense and Psyop may not be able to retain its personnel even though Psyop has entered into employment agreements with certain of them. The loss of any key personnel requires the remaining key personnel to divert immediate and substantial attention to seeking a replacement. The loss of any such key personnel, particularly with little or no notice, could cause delays on certain projects and may also have an adverse impact on Psyop's relationship with certain clients. An inability to find a suitable replacement for any departing executive officer on a timely basis could adversely affect Psyop's ability to operate and grow its business.

Psyop's success depends to a significant extent on its ability to identify, attract, hire, train and retain qualified creative, technical and managerial personnel. Competition for the caliber of talent required to make Psyop's products and provide its services, particularly for creative and technical personnel, will continue to intensify as demand for Psyop products grows. Psyop may not be successful in identifying, attracting, hiring, training and retaining such qualified personnel in the future and its failure to do so could have an adverse effect on its business.

Psyop may not be able to implement its strategies of successfully competing in the animated and mixed media advertising production business.

Psyop's successful production, completion and distribution of special effects-driven and animated advertisements are subject to a number of risks and uncertainties, including:

the production and marketing of special effects-driven and animated advertisements is capital-intensive and Psyop's capacity to generate cash from its advertisements may be insufficient to meet its anticipated capital requirements;

delays and increased expenditures due to creative problems, technical difficulties, talent availability, accidents, natural disasters or other events beyond the control of the Psyop;

the entrance of additional companies into the special effects-driven and animated advertising market, which may result in increased competition for special effects-driven and animated advertisements and for talented computer graphics animators and technical staff;

the cost of producing special effects-driven and animated advertisements have steadily increased and may increase in the future; and

revenue for special effects-driven and animated advertisements may diminish if markets conclude that the return on investment (ROI) is more significant in other outlets.

Psyop intends to undertake acquisitions to expand its business, which may pose risks to its business.

A key component of Psyop's business strategy includes strengthening its competitive position through internal development and growth. However, Psyop intends to selectively pursue strategic acquisitions of companies in its

industry and contiguous industries. To finance any acquisition, it may be necessary for Psyop to raise funds through public or private financings. Funds may not be available on terms that are favorable to Psyop. Psyop may not be able to consummate any acquisitions, or if any such acquisitions are consummated, Psyop may not be able to successfully integrate the operations and management of future acquired companies. If Psyop is unable to attract and consummate acquisitions, its growth could be adversely impacted. Furthermore, any acquisition that is consummated presents several financial and operational risks that could have adverse effects on Psyop's operating results. These risks include:

costs associated with integrating the acquired businesses;

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potential liabilities of the acquired business;
possible adverse tax and accounting effects of the acquisition;
diversion of Psyop management's attention from the day-to-day operation of its business to the integration of the acquired businesses;

key employees of the acquired businesses leaving after the acquisition; and
the acquired businesses not performing at the level Psyop projected when it determined the purchase price.

Psyop depends on advanced technology and computer systems and Psyop cannot predict the effect that rapid technological change or alternative forms of entertainment may have on Psyop or its industry.

The animated and mixed media advertising production industry continues to undergo significant changes, primarily due to technological developments. The rapid growth of technology and shifting consumer tastes prevent Psyop from being able to accurately predict the overall effect that technological growth or the availability of alternative forms of advertising may have on the potential revenue from and profitability of Psyop's services and products. Furthermore, because Psyop is required to provide advanced digital imagery products to continue to win business, Psyop must ensure that its production environment integrates the latest tools and techniques developed in the industry. This requires Psyop to develop these capabilities by purchasing third-party licenses, which can result in significant expenditures. In the event Psyop seeks to obtain third-party licenses, it cannot guarantee that they will be available or, once obtained, will continue to be available on commercially reasonable terms, or at all. Furthermore, any error or defect in Psyop's software, a failure of its hardware or a failure of its backup facilities may result in a delay in delivery of products and services that could result in significantly increased production costs and may affect Psyop's ability to complete the work in a timely fashion. Such delays could have an adverse effect on Psyop's brand name and its relationship with its clients, which, given Psyop's reliance on its core strategic client relationships, could result in a decrease in Psyop's revenues and otherwise adversely affect its business and operating results.

Psyop's revenue may be adversely affected if Psyop fails to protect its intellectual property and proprietary information.

Psyop generally enters into confidentiality agreements with its employees, freelancers and vendors, to control access to and distribution of its intellectual property and proprietary information. Despite these precautions, it may be possible for a third party to copy or otherwise obtain and use Psyop's intellectual property and proprietary information without authorization. Policing unauthorized use of Psyop's products is difficult. In addition, effective copyright and trade secret protection may be unavailable or limited in certain foreign countries. The steps Psyop takes may not prevent misappropriation of its intellectual property and proprietary information, and its confidentiality agreements may not be enforceable.

In addition, Psyop may be required to litigate in the future to enforce its intellectual property rights, to determine the validity and scope of the proprietary rights of others or to defend against claims of infringement or invalidity. Any such litigation could result in substantial costs and diversion of resources and could have an adverse effect on Psyop's business and/or our operating results.

Others may assert intellectual property infringement claims against Psyop.

Companies in the animated and mixed media advertising production industry are subject to the possibility of claims that their products, services or techniques misappropriate or infringe the intellectual property rights of third parties. Infringement or misappropriation claims (or claims for indemnification resulting from such claims) may be asserted or prosecuted against Psyop, and any such assertions or prosecutions may adversely affect Psyop's business and/or its operating results. Irrespective of the validity or the successful assertion of such claims, Psyop would incur significant costs and diversion of resources with respect to the defense thereof, which could have an adverse effect on Psyop's business and/or its operating results.

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If Psyop fails to develop or maintain an effective system of internal controls, Psyop may not be able to accurately report its financial results or prevent fraud.

Effective internal controls are necessary for Psyop to provide reliable financial reports and effectively prevent fraud and to operate successfully as a public company. If Psyop cannot provide reliable financial reports or prevent fraud, Psyop's operating results could be misstated and Psyop's reputation may be harmed.

The inability to successfully manage the growth of Psyop's business may have an adverse effect on Psyop's operating results.

Psyop expects to experience growth in the number of employees and the scope of its operations. If Psyop's management is unable to successfully manage expenses in a manner that allows Psyop to both improve operations and at the same time pursue potential market opportunities, the growth of its business could be adversely impacted, which may, in turn, negatively affect Psyop's operating results or financial condition.

Psyop's proposed new research and development facility in Israel may not be successful.

Psyop intends to establish a research and development facility located in Israel so that it can produce proprietary tools that will increase efficiencies and provide a competitive advantage to Psyop. The success of such a research and development facility is subject to various contingencies, many of which are beyond Psyop's control. These contingencies include, among others, Psyop's ability to secure a suitable site on satisfactory terms, its ability to hire, train and retain qualified personnel, the availability of adequate capital resources, the successful integration of the research and development facility into existing operations, and local regulatory matters and customs.

Risks Relating to our Securities

Our securities are quoted on the OTC Bulletin Board, which may limit the liquidity and price of our securities more than if our securities were quoted or listed on The NASDAQ Stock Market or a national exchange.

Our securities are quoted on the OTC Bulletin Board, a Financial Industry Regulatory Authority-sponsored and operated inter-dealer automated quotation system for equity securities not included on The NASDAQ Stock Market. Quotation of our securities on the OTC Bulletin Board may limit the liquidity and price of our securities more than if our securities were quoted or listed on The NASDAQ Stock Market or a national exchange. Although we have applied to the NASDAQ Capital Market to list our securities for trading, there can be no assurance that our application will be accepted.

An effective registration statement may not be in place when an investor desires to exercise warrants, thus precluding such investor from being able to exercise his, her or its warrants and causing such warrants to be practically worthless.

No warrant will be exercisable and we will not be obligated to issue shares of common stock unless, at the time a holder seeks to exercise such warrant, a prospectus relating to the common stock issuable upon exercise of the warrant is current and the common stock has been registered or qualified or deemed to be exempt under the securities laws of the state of residence of the holder of the warrants. Under the terms of the warrant agreement, we have agreed to use our best efforts to meet these conditions and to maintain a current prospectus relating to the common stock issuable upon exercise of the warrants until the expiration of the warrants. However, we cannot assure you that we will be able to do so, and if we do not maintain a current prospectus related to the common stock issuable upon exercise of the warrants, holders will be unable to exercise their warrants and we will not be required to settle any such warrant exercise whether by net cash settlement or otherwise. If the prospectus relating to the common stock issuable upon the exercise of the warrants is not current or if the common stock is not qualified or exempt from qualification in the jurisdictions in which the holders of the warrants reside, the warrants may have no value, the market for the warrants may be limited and the warrants may expire worthless.

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The warrants included in the Insider Units may be exercisable at times when the warrants held by an investor may not be exercisable.

An effective registration statement may not be in place when an investor desires to exercise his warrants, thus precluding such investor from being able to exercise his, her or its warrants. Even if the registration statement relating to the common stock issuable upon exercise of the warrants is not effective, the warrants underlying the Insider Units issued to FCF may be exercisable for unregistered shares of common stock. Accordingly, FCF may receive shares of common stock upon exercise of such warrants and such warrants will not expire worthless when public warrant holders would be unable to receive anything and their warrants would expire worthless.

Fortissimo will issue shares of its capital stock to complete the merger with Psyop, which will dilute the equity interest of its stockholders.

Without taking into account the approval of the amendment to our second amended and restated certificate of incorporation as discussed in the capitalization amendment proposal, the second amended and restated certificate of incorporation authorizes the issuance of up to 22,000,000 shares of common stock, par value \$.0001 per share, and 1,000,000 shares of preferred stock, par value \$.0001 per share. After the IPO, there were 4,194,998 authorized but unissued shares of our common stock available for issuance (after appropriate reservation for the issuance of shares upon full exercise of our outstanding warrants and exercise of the unit purchase option granted to our underwriters to purchase 400,000 units) and all of the 1,000,000 shares of preferred stock available for issuance. The issuance of additional shares of our common stock:

will significant reduce the percentage of ownership of our current stockholders;
is likely to be done at a price per share less than the quoted price per share at the time of the vote; and
may adversely affect prevailing market prices for our common stock.

Failure to complete the merger could negatively impact the market price of Fortissimo s common stock and may make it more difficult for Fortissimo to attract another merger candidate, resulting, ultimately, in the disbursement of the trust proceeds, causing investors to experience a loss on their investment.

If the merger is not completed for any reason, Fortissimo may be subject to a number of material risks, including:

the market price of Fortissimo s common stock may decline to the extent that the current market price of its common stock reflects a market assumption that the merger will be consummated;
costs related to the merger, such as legal accounting fees and costs of the fairness opinion, must be paid even if the merger is not completed; and

charges will be made against earnings for transaction-related expenses, which could be higher than expected. Such decreased market price and added costs and charges of the failed merger, together with the history of failure in consummating a merger, may make it more difficult for Fortissimo to attract another target business, resulting, ultimately, in the disbursement of the trust proceeds, causing investors to experience a loss on their investment.

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Risks if the Adjournment Proposal is not Approved

If the adjournment proposal is not approved, and an insufficient number of votes have been obtained to authorize the consummation of the merger, Fortissimo s board of directors will not have the ability to adjourn the annual meeting to a later date in order to solicit further votes, and, therefore, the merger will not be approved and Fortissimo will be required to liquidate.

Fortissimo s board of directors is seeking approval to adjourn the annual meeting to a later date or dates if, at the annual meeting, based upon the tabulated votes, there are insufficient votes to approve the consummation of the

merger. If the adjournment proposal is not approved, Fortissimo's board will not have the ability to adjourn the annual meeting to a later date and, therefore, will not have more time to solicit votes to approve the consummation of the merger. In such event, the merger would not be completed and, unless Fortissimo were able to consummate a business combination with another party no later than October 11, 2008, it would be required to liquidate.

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FORWARD-LOOKING STATEMENTS

We believe that some of the information in this proxy statement constitutes forward-looking statements within the definition of the Private Securities Litigation Reform Act of 1995. However, the safe-harbor provisions of that act do not apply to statements made in this proxy statement. You can identify these statements by forward-looking words such as may, expect, anticipate, contemplate, believe, estimate, intends, and continue or similar words. Please read statements that contain these words carefully because they:

discuss future expectations;
contain projections of future results of operations or financial condition; or
state other forward-looking information.

We believe it is important to communicate our expectations to our stockholders. However, there may be events in the future that we are not able to predict accurately or over which we have no control. The risk factors and cautionary language discussed in this proxy statement provide examples of risks, uncertainties and events that may cause actual results to differ materially from the expectations described by us or Psyop in such forward-looking statements, including among other things:

the number and percentage of our stockholders voting against the merger proposal and seeking conversion;
management of growth;
general economic conditions;
Psyop's business strategy and plans; and
the result of future financing efforts.

You are cautioned not to place undue reliance on these forward-looking statements, which speak only as of the date of this proxy statement.

All forward-looking statements included herein attributable to any of Fortissimo, Psyop or any person acting on either party's behalf are expressly qualified in their entirety by the cautionary statements contained or referred to in this section. Except to the extent required by applicable laws and regulations, Fortissimo and Psyop undertake no obligations to update these forward-looking statements to reflect events or circumstances after the date of this proxy statement or to reflect the occurrence of unanticipated events.

Before you grant your proxy or instruct how your vote should be cast or vote on the approval of the merger agreement, you should be aware that the occurrence of the events described in the *Risk Factors* section and elsewhere in this proxy statement could have a material adverse effect on Fortissimo and/or Psyop.

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ANNUAL MEETING OF FORTISSIMO STOCKHOLDERS

We are furnishing this proxy statement to Fortissimo stockholders as part of the solicitation of proxies by our board of directors for use at the annual meeting of Fortissimo stockholders to be held on _____, 2008, and at any adjournment or postponement thereof. This proxy statement is first being furnished to our stockholders on or about _____, 2008 in connection with the vote on the merger proposal, the capitalization amendment proposal, the charter amendment proposal, the incentive compensation plan proposal, the director election proposal and the adjournment proposal. This document provides you with information you need to know to be able to vote or instruct your vote to be cast at the annual meeting.

Date, Time and Place

The annual meeting of stockholders will be held on _____, 2008, at _____:00 a.m., eastern time, at the offices of Wilmer Cutler Pickering Hale and Dorr LLP, Fortissimo's counsel, at 399 Park Avenue, 3rd Floor, New York, New York 10022.

Purpose of the Fortissimo Annual Meeting

At the annual meeting, we are asking holders of Fortissimo common stock to approve the following proposals:

the merger proposal a proposal to approve and adopt the Agreement and Plan of Merger and Interests Purchase Agreement, dated as of January 15, 2008, among Fortissimo, Merger Sub, Psyop, Psyop Services, the shareholders of Psyop and Justin Booth-Clibborn, as representative of the shareholders of Psyop, _____), pursuant to which (i) Merger Sub will merge into Psyop, with Psyop being the surviving corporation, and within 10 days thereafter, Psyop will merge into Fortissimo, with Fortissimo being the surviving corporation and (ii) Fortissimo will purchase all of the outstanding membership interests of Psyop Services, which operates as a business unit of Psyop under the name Blacklist _____ and whose members are the same persons who are the shareholders of Psyop;

the capitalization amendment proposal a proposal to approve an amendment to Fortissimo's second amended and restated certificate of incorporation to increase the number of authorized shares of our capital stock from 22,000,000 to 51,000,000;

the charter amendment proposal a proposal to approve amendments to Fortissimo's second restated and amended certificate of incorporation to (i) change Fortissimo's name from Fortissimo Acquisition Corp. to Psyop, Inc., (ii) amend Article Sixth thereof to provide that Fortissimo's corporate existence shall be perpetual, (iii) amend Article Seventh thereof to remove the preamble and sections A through D, which will no longer be applicable to Fortissimo after the consummation of the merger, and to redesignate section E of Article Seventh as Article Seventh and (iv) add Article Eleventh thereto to prohibit stockholders from acting by written consent (the charter amendment proposal _____);

the incentive compensation plan proposal a proposal to approve the adoption of the 2008 stock incentive plan (pursuant to which Fortissimo will reserve up to 865,390 shares of common stock for issuance pursuant to the stock incentive plan);

the director election proposal a proposal to elect seven directors to Fortissimo's board of directors, of whom two will serve until the annual meeting to be held in 2009, two will serve until the annual meeting to be held in 2010 and three will serve until the annual meeting to be held in 2011 and, in each case, until their successors are elected and qualified; and

the adjournment proposal a proposal to adjourn the annual meeting to a later date or dates, if necessary, to permit further solicitation and vote of proxies if, based upon the tabulated votes at the time of the annual meeting, Fortissimo is not authorized to consummate the merger.

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Recommendation of Fortissimo Board of Directors

Our board of directors:

has unanimously determined that each of the merger proposal, the capitalization amendment proposal, the charter amendment proposal, the incentive compensation plan proposal, the director election proposal and the adjournment proposal is fair to and in the best interests of us and our stockholders;

has unanimously approved the merger proposal, the capitalization amendment proposal, the charter amendment proposal, the incentive compensation plan proposal, the director election proposal and the adjournment proposal;

unanimously recommends that our common stockholders vote FOR the merger proposal;

unanimously recommends that our common stockholders vote FOR the capitalization amendment proposal;

unanimously recommends that our common stockholders vote FOR the charter amendment proposal;

unanimously recommends that our common stockholders vote FOR the incentive compensation plan proposal;

unanimously recommends that our common stockholders vote FOR the persons nominated by our board of directors for election as directors; and

unanimously recommends that our stockholders vote FOR an adjournment proposal if one is presented to the meeting.

Record Date; Who is Entitled to Vote

Fortissimo's board of directors has fixed the close of business on _____, 2008 as the record date for the determination of stockholders entitled to notice of and to attend and vote at the annual meeting and any adjournment or postponement thereof. On this record date, there were _____ shares of common stock outstanding and entitled to vote at the annual meeting. Each share of common stock is entitled to one vote per share on each proposal on which such shares are entitled to vote at the annual meeting. Holders of warrants are not entitled to vote at the annual meeting.

Pursuant to agreements with us, the 1,333,334 shares of our common stock held by the Fortissimo Insider Stockholders will be voted on the merger proposal in accordance with the majority of the votes cast at the annual meeting on such proposal by the holders of the Public Shares. The vote of such shares will not affect the outcome of the vote on the proposal.

Quorum

The presence, in person or by proxy, of a majority of all the issued and outstanding shares of common stock entitled to vote constitutes a quorum at the annual meeting.

Abstentions and Broker Non-Votes

Proxies that are marked abstain and proxies relating to street name shares that are returned to us but marked by brokers as not voted will be treated as shares present for purposes of determining the presence of a quorum on all matters. The latter will not be treated as shares entitled to vote on the matter as to which authority to vote is withheld from the broker. If you do not give the broker voting instructions, under applicable self-regulatory organization rules, your broker may not vote your shares on the merger proposal, the capitalization amendment, the charter amendment proposal and the incentive compensation plan proposal. Since a stockholder must affirmatively vote against the merger proposal to have conversion rights, individuals who fail to vote or who abstain from voting may not exercise their conversion rights. Beneficial holders of shares held in street name that are voted against the acquisition may exercise their conversion rights, provided that, within the period specified in a notice they will receive from Fortissimo, which period will be not less than 20 days, they either have their shares certificated and deliver the certificates to Fortissimo's transfer

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agent or deliver their shares to the transfer agent electronically using Depository Trust Company's DWAC (Deposit Withdrawal at Custodian) System. Please see the information set forth in *Annual Meeting of Fortissimo Stockholders - Conversion Rights*.

Vote of Our Stockholders Required

The approval of the merger proposal will require the affirmative vote of the holders of a majority of the Public Shares voting on the proposal at the meeting. Abstentions and broker non-votes, while considered present for the purposes of establishing a quorum, will have no effect on the merger proposal. You cannot seek conversion unless you affirmatively vote against the merger proposal.

The capitalization amendment proposal and the charter amendment proposal will require the affirmative vote of the holders of a majority of outstanding shares of Fortissimo common stock on the record date. Because each of these proposals to amend our charter requires the affirmative vote of a majority of the outstanding shares of common stock, abstentions and broker non-votes will have the same effect as a vote against these proposals.

The approval of the incentive compensation plan proposal and an adjournment proposal, if presented, will require the affirmative vote of the holders of a majority of the shares our common stock present in person or represented by proxy and entitled to vote thereon at the meeting. Abstentions are deemed entitled to vote on such proposals. Therefore, they have the same effect as a vote against either proposal. Broker non-votes are not deemed entitled to vote on such proposals and, therefore, they will have no effect on the vote on such proposals.

Directors are elected by a plurality. Plurality means that the individuals who receive the largest number of votes cast FOR are elected as directors. Consequently, any shares not voted FOR a particular nominee (whether as a result of abstentions, a direction to withhold authority or a broker non-vote) will not be counted in the nominee's favor.

Voting Your Shares

Each share of Fortissimo common stock that you own in your name entitles you to one vote for each proposal on which such shares are entitled to vote at the annual meeting. Your proxy card shows the number of shares of our common stock that you own.

There are two ways to vote your shares of Fortissimo common stock at the annual meeting:

You can vote by signing and returning the enclosed proxy card. If you vote by proxy card, your proxy, whose name is listed on the proxy card, will vote your shares as you instruct on the proxy card. If you sign and return the proxy card but do not give instructions on how to vote your shares, your shares will be voted as recommended by our board FOR the merger proposal, the capitalization amendment proposal, the charter amendment proposal, the incentive compensation plan proposal, the persons nominated by Fortissimo's board of directors for election as directors and, if necessary, an adjournment proposal. Votes received after a matter has been voted upon at the annual meeting will not be counted.

You can attend the annual meeting and vote in person. We will give you a ballot when you arrive. However, if your shares are held in the name of your broker, bank or another nominee, you must get a proxy from the broker, bank or other nominee. That is the only way we can be sure that the broker, bank or nominee has not already voted your shares.

Revoking Your Proxy

If you give a proxy, you may revoke it at any time before it is exercised by doing any one of the following:

- you may send another proxy card with a later date;
- you may notify Marc S. Lesnick, our vice president, in writing before the annual meeting that you have revoked your proxy; or
- you may attend the annual meeting, revoke your proxy, and vote in person, as indicated above.

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Who Can Answer Your Questions About Voting Your Shares

If you have any questions about how to vote or direct a vote in respect of your shares of our common stock, you may call _____, our proxy solicitor, at _____, or Marc S. Lesnick, our vice president at (011) 972-3-915-7400.

No Additional Matters May Be Presented at the Annual Meeting

This annual meeting has been called only to consider the approval of the merger proposal, the capitalization amendment proposal, the charter amendment proposal, the incentive compensation plan proposal, the election of directors and the adjournment proposal. Under our by-laws, other than procedural matters incident to the conduct of the meeting, no other matters may be considered at the annual meeting if they are not included in the notice of the meeting.

Conversion Rights

Any of our stockholders holding Public Shares as of the record date who affirmatively vote their Public Shares against the merger proposal may also demand that we convert such shares into a pro rata portion of the trust account, inclusive of any interest thereon, calculated as of two business days prior to the consummation of the merger. If demand is properly made and the merger is consummated, we will convert these shares into a pro rata portion of funds deposited in the trust account, inclusive of any interest thereon, calculated as of such date. Fortissimo stockholders who seek to exercise this conversion right (converting stockholders) must affirmatively vote against the merger proposal. Abstentions and broker non-votes do not satisfy this requirement.

Additionally, holders demanding conversion must continue to hold their Public Shares through the closing of the meeting and then deliver their stock certificates (either physically or electronically using Depository Trust Company's DWAC (Deposit Withdrawal at Custodian) System) to our transfer agent within the time period specified in a notice they will receive from Fortissimo, which period will be not less than 20 days. If you exercise your conversion rights, you will be exchanging your Public Shares for cash and will no longer own those shares.

If you hold the shares in street name, you will have to coordinate with your broker to have your shares certificated or delivered electronically. Certificates that have not been tendered (either physically or electronically) in accordance with these procedures will not be converted into cash.

The closing price of our common stock on _____, 2008, the record date for the annual meeting, was \$ _____ and the per-share, pro-rata cash held in the trust account on the record date was approximately \$ _____. Prior to exercising conversion rights, stockholders should verify the market price of our common stock as they may receive higher proceeds from the

sale of their common stock in the public market than from exercising their conversion rights if the market price per share is higher than the conversion price. We cannot assure our stockholders that they will be able to sell their shares of Fortissimo common stock in the open market, even if the market price per share is higher than the conversion price stated above, as there may not be sufficient liquidity in our securities when our stockholders wish to sell their shares.

If the holders of 907,000 or more Public Shares (an amount equal to 20% or more of the Public Shares) vote against the merger proposal and properly demand conversion of their shares, we will not be able to consummate the merger. In such case, or in any other circumstances in which the merger is not completed, Public Shares held by holders who demand conversion will not be converted into cash. However, in such circumstances, Fortissimo will be forced to liquidate and the holders of Public Shares will receive an amount equal to the amount of funds in the trust account at the time of a liquidation distribution divided by the number of Public Shares. Although both the per share liquidation price and the per share conversion price are equal to the amount of trust funds in the trust account divided by the number of Public Shares, the amount a holder of Public Shares would receive in liquidation may be greater or less than the amount such a holder would have received had it sought conversion of his shares and Fortissimo consummates the acquisition because (i) there will be greater earned interest in the trust account at the time of a liquidation distribution since it would occur at a later date than a conversion and (ii) Fortissimo may incur expenses it otherwise would not incur if Fortissimo consummates the acquisition, including, potentially, claims requiring payment from the trust account by creditors who have not waived their rights against the trust account. Our directors

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(Yuval Cohen, Eli Blatt, Marc Lesnick, Shmoulik Barashi and Yochai Hacoheh) will be personally liable under certain circumstances (for example, if a vendor successfully makes a claim against funds in the trust account) to ensure that the proceeds in the trust account are not reduced by the claims of prospective target businesses and vendors or other entities that are owed money by us for services rendered or products sold to us. While Fortissimo has no reason to believe that Messrs. Cohen, Blatt, Lesnick, Barashi and Hacoheh will not be able to satisfy those obligations, there cannot be any assurance to that effect. Please see *Other Information Related to Fortissimo Liquidation If No Business Combination* for additional information.

Appraisal Rights

Stockholders of Fortissimo do not have appraisal rights in connection the merger under the DGCL.

Proxies and Proxy Solicitation Costs

We are soliciting proxies on behalf of our board of directors. This solicitation is being made by mail but also may be made by telephone or in person. We and our directors, officers and employees may also solicit proxies in person, by telephone or by other electronic means.

We have hired _____ to assist in the proxy solicitation process. We will pay _____ a fee of approximately \$ _____ plus disbursements. Such fee will be paid with funds outside of the trust account.

We will ask banks, brokers and other institutions, nominees and fiduciaries to forward its proxy materials to their principals and to obtain their authority to execute proxies and voting instructions. We will reimburse them for their reasonable expenses.

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TABLE OF CONTENTS**THE MERGER PROPOSAL**

The discussion in this document of the merger and the principal terms of the merger agreement by and among Fortissimo, Psyop and the shareholders of Psyop is subject to, and is qualified in its entirety by reference to, the merger agreement. A copy of the merger agreement is attached as Annex A to this proxy statement.

Structure of the Merger

On January 15, 2008, Fortissimo entered into the merger agreement with Merger Sub, Psyop, Blacklist, Psyop's shareholders and Justin Booth-Clibborn, as representative of Psyop's shareholders. Pursuant to the merger agreement, Merger Sub will merge into Psyop, with Psyop being the surviving corporation and becoming a wholly owned subsidiary of Fortissimo. Within 10 days thereafter, Psyop will merge into Fortissimo, which will change its name to Psyop, Inc. The merger agreement also provides that Fortissimo will purchase all of the outstanding membership interests of Blacklist. As a result of such purchase, Blacklist will become a wholly owned subsidiary of Fortissimo. The combination of these events is referred to as the merger in this proxy statement.

The merger is expected to be consummated in the second quarter of 2008, after the required approval by the stockholders of Fortissimo and the fulfillment of certain other conditions, as described in this proxy statement.

Merger Consideration

Closing Merger Consideration. At the closing, Fortissimo will pay Psyop's shareholders merger consideration (including payment for the Blacklist membership interests) of 3,337,941 shares of Fortissimo's common stock and \$10,140,079 in cash. Such stock had a value of approximately \$19,260,000, based on the average closing price of \$5.77 of the Fortissimo common stock over the thirty trading days preceding January 11, 2008, which was two trading days prior to the date the merger agreement was signed.

Contingent Consideration. The Psyop shareholders will also be entitled to receive additional payments of shares of Fortissimo common stock and cash based on Fortissimo's achievement of specified revenue and EBITDA milestones in the years 2008, 2009 and 2010. Such payments are referred to in the merger agreement as contingent payments. Contingent payments will be payable two-thirds in shares Fortissimo common stock and one-third in cash, with the stock valued at the average of the closing prices of the Fortissimo common stock for the 30 trading days preceding the date that is two days prior to the closing date of the merger. The following table sets forth the milestones and the contingent payment to which the Psyop shareholders will be entitled if 100% of the milestones are achieved:

Year	Revenue Milestone	Revenue Earnout Payment (100% of Milestone)	EBITDA Milestone	EBITDA Earnout Payment (100% of Milestone)
2008	\$ 31,000,000	\$ 2,000,000	\$ 4,700,000	\$ 2,000,000
2009	\$ 48,000,000	\$ 2,000,000	\$ 7,000,000	\$ 2,000,000
2010	\$ 59,000,000	\$ 1,500,000	\$ 10,000,000	\$ 1,500,000
Totals		\$ 5,500,000.00		\$ 5,500,000.00

The Psyop shareholders will be entitled to contingent payments if 70% of the respective milestone is reached, in which event the contingent payment will be 70% of the amount set forth in the above table. The contingent payment they will be entitled to will increase proportionally up to 125% of the contingent payment amount set forth in the table if 125% of the milestone amount is achieved. The maximum contingent payment that the Psyop shareholders may

receive with respect to any milestone is 125% of the contingent payment amount set forth in the above table; no greater contingent payment will be made even if the achievement is greater than 125% of the milestone. The following table sets forth the minimum contingent payment (if 70% of a milestone is achieved) and maximum contingent payment (if at least 125% of a milestone is achieved) that the Psyop shareholders may receive for each of the milestones:

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Year	Minimum Revenue Payment (70% of Milestone)	Maximum Revenue Payment (125% of Milestone)	Minimum EBITDA Payment (70% of Milestone)	Maximum EBITDA Payment (125% of Milestone)
2008	\$ 1,400,000	\$ 2,500,000	\$ 1,400,000	\$ 2,500,000
2009	\$ 1,400,000	\$ 2,500,000	\$ 1,400,000	\$ 2,500,000
2010	\$ 1,050,000	\$ 1,875,000	\$ 1,050,000	\$ 1,875,000
Totals	\$ 3,850,000.00	\$ 6,875,000.00	\$ 3,850,000.00	\$ 6,875,000.00

For purposes of these contingent payments, EBITDA is defined in the merger agreement to mean Fortissimo's earnings before interest, taxes, depreciation and amortization, except that in 2008, EBITDA shall be adjusted to exclude the following items from expenses: (i) up to an aggregate of \$750,000 in costs incurred by Fortissimo in connection with (A) the closing of the business combination and (B) those legal, accounting and other similar costs incurred by Fortissimo solely as a result of its operation as a public company (ii) up to an aggregate of \$375,000 of general and administrative costs incurred in connection with the establishment of a new office in Los Angeles, CA, and (iii) up to an aggregate of \$330,000 in costs associated with market research and investments in new business initiatives. Any contingent consideration or additional consideration payment made pursuant to the merger agreement will not be deducted from earnings for that year for the purpose of calculating the amount of the EBITDA earnout payment.

Please see *The Merger Proposal Restricted Stock Agreements*.

Additional Consideration. The Psyop shareholders will also receive a minimum additional payment of \$4,000,001 if at least a majority of the warrants issued in Fortissimo's IPO are exercised prior to their expiration, which will be increased proportionally to \$8,000,000 if all of the warrants are exercised. Such minimum and maximum payments will increase to \$5,000,001 and \$10,000,000, respectively, and intermediate payments will increase proportionally, if there is a call by Fortissimo to redeem its warrants. Such payments will be payable two-thirds in shares Fortissimo common stock and one-third in cash, with the stock valued at the closing price of the Fortissimo common stock on the date the warrants are redeemed or expire, as applicable.

Restricted Stock Agreements

The maximum number of shares of Fortissimo common stock that the Psyop shareholders would be entitled to receive upon achievement of the revenue and EBITDA milestones will be issued to them at the closing of the merger pursuant to the provisions of Restricted Stock Agreements and placed in escrow pursuant to the Escrow Agreement that will also provide for the escrow of shares to secure Fortissimo's rights to indemnification, as described below. The Restricted Stock Agreements will provide that, upon partial attainment of the revenue and EBITDA milestones, all of such shares above those to which the Psyop shareholders will be entitled to retain as a result of such partial achievement will be returned to Fortissimo and canceled. If a Psyop shareholder's employment with Fortissimo after the merger is terminated for cause or by the shareholder without good reason (as such terms are defined in the shareholder's employment agreement), milestone shares issued with respect to all periods ending on or after the date of termination will be reallocated among the other eligible Psyop shareholders. A copy of the form of Restricted Stock Agreement is annexed to this proxy statement as Annex E. We encourage you to read it in its entirety.

Escrow Arrangements; Indemnification of Fortissimo

To provide a fund for payment to Fortissimo with respect to its post-closing rights to indemnification under the merger agreement for breaches of representations and warranties and covenants by Psyop and its subsidiaries and shareholders, there will be placed in escrow 333,794 of the shares and \$1,014,008 of the cash payable to the Psyop shareholders at closing (Indemnity Escrow Fund). Other than as described below, the escrow will be the sole remedy for Fortissimo for its rights to indemnification under the merger agreement. Claims for indemnification may be asserted against the Indemnity Escrow Fund by Fortissimo once its damages exceed a \$500,000 threshold and will be reimbursable to the full extent of the damages, except that claims made with respect to representations and warranties relating to capitalization, employee matters, environmental matters, taxes, and title to the Psyop shares will not be subject to such deductible. Indemnification claims may be made until one year after the closing date, or, in the case of certain representations of Psyop and its shareholders, until the expiration of the applicable statute of limitations.

Notwithstanding such escrow,

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the stockholders shall be responsible to pay Fortissimo, from their own funds, for established indemnification claims resulting from specified breaches by Psyop related to taxation matters and made prior to the expiration of the sixtieth day after the respective statutes of limitations applicable to such matters. At the closing, the parties will enter into an

Escrow Agreement, pursuant to which American Stock Transfer & Trust Company will act as escrow agent, to provide for such escrow arrangements. A copy of the form of Escrow Agreement is annexed to this proxy statement as Annex I. We encourage you to read it in its entirety.

Indemnification of Psyop

The merger agreement also provides that Fortissimo will indemnify Psyop and its shareholders against all damages sustained by them for breaches by Fortissimo of its representations and warranties and covenants. No escrow will be provided to secure such indemnification obligations, which will be subject to the same threshold provisions and the same claim period requirements as pertain to Fortissimo's right to be indemnified by Psyop and its shareholders (except that Fortissimo's representations relating to capitalization, employee benefit plans, taxes and environmental matters will not be subject to such threshold).

Lock-Up; Trading Restrictions; Registration of Shares

Pursuant to the merger agreement, at the closing, each Psyop shareholder will enter into a Lock-up and Trading Restriction Agreement with Fortissimo that will provide that, except with Fortissimo's consent, which may be withheld for any reason, no shares of Fortissimo common stock received by him or her in the merger may be sold for a period of one year following the closing and that no more than one-third of such shares may be sold during the second year following the closing, after which any or all of such shares may be sold. The certificates representing such shares will be legended to such effect.

The Lock-up and Trading Restriction Agreement also provides that sales of the shares of Fortissimo common stock received by the Psyop shareholders in the merger, in the aggregate on any trading day, may not exceed 10% of the average daily trading volume over the 20 trading days before such day, and that sales, in the aggregate in any week, cannot exceed 30% of the average daily trading volume over the 20 trading days before such week, subject to oversight by a trading restriction administrator. These trading restrictions will remain in effect for the three years following the closing of the merger.

A copy of the Lock-up and Trading Restriction Agreement is attached to this proxy statement as Annex H. You are encouraged to read it in its entirety.

Within 11 months following the closing of the merger, Fortissimo will use its best efforts to file a registration statement under the Securities Act of 1933 to effect the registration of the shares of Fortissimo common stock issued in the transaction for public resale by the holders thereof. Notwithstanding such registration, the sale restriction and the trading restrictions shall remain in effect for the balance of their respective restriction periods.

Employment Agreements

Each of the Psyop shareholders has entered into an employment agreement with Psyop to be effective upon the closing of the merger, after which Fortissimo will be responsible for Psyop's obligations. Please see *The Director Election Proposal Employment Agreements* for the information regarding these agreements, a form of which is attached to this proxy statement as Annex J. We encourage you to read it in its entirety.

Background of the Merger

The terms of the merger agreement are the result of arm's-length negotiations between Fortissimo and Psyop and their representatives. The following is a brief description of the background of these negotiations, the merger agreement and related transactions.

Fortissimo was formed on December 27, 2005 to effect a merger, capital stock exchange, asset acquisition or similar business combination with an operating business that has operations or facilities located in Israel, or that is a company operating outside Israel which management believes would benefit from establishing operations or facilities in Israel. On October 17, 2006, Fortissimo closed its initial public offering of 4,000,000 units with each unit consisting of one share of its common stock and two warrants, each to purchase one share of its common stock at an exercise price of \$5.00 per share. On October 25, 2006, it

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consummated the closing of an additional 535,000 units that were subject to the over-allotment option. The units from the initial public offering (including the over-allotment option) were sold at an offering price of \$6.00 per unit, generating total gross proceeds of \$27,210,000. After deducting the underwriting discounts and commissions and the offering expenses, the total net proceeds to Fortissimo from the offering (including the over-allotment option) were approximately \$26,663,686, of which \$26,257,650 was deposited into the trust account and the remaining proceeds of \$406,036 became available to be used to provide for business, legal and accounting due diligence on prospective business combinations and continuing general and administrative expenses. Concurrently with the closing of the initial public offering, Fortissimo also sold 333,334 similar units to one of its initial stockholders for total proceeds of \$2,000,004, all of which was also placed in the trust account. Through September 30, 2007, Fortissimo has used approximately \$569,000 of the net proceeds that were not deposited into the trust account to pay general and administrative expenses. Amounts in the trust account remain on deposit in the trust account earning interest. As of , 2008, there was approximately \$ held in the trust account. The underwriter deferred a portion of its compensation and agreed to receive \$352,350 upon the consummation of a business combination, which funds shall be paid from the cash held in the trust account upon the closing of the merger.

As disclosed in the prospectus for the IPO, at no time prior to the consummation of the IPO did Fortissimo, or any of its officers, directors, advisors, consultants or affiliates, contact, or engage in any discussions regarding a business

combination with, any potential target on behalf of Fortissimo. Following the consummation of the IPO, Fortissimo's executive officers commenced an active search for a prospective acquisition candidate. Fortissimo conducted exploratory discussions with respect to effecting a business combination with approximately 60 potential targets. With respect to a number of these business combination opportunities, discussions included financial disclosures, reviews of potential transaction structures, estimates of transaction values and discussions of management objectives, business plans and projections. None of the discussions with the potential target companies, other than Psyop, resulted in a definitive agreement regarding a potential business combination. Some of these targets were located in Israel, while others were located in the United States and Eastern Europe. Fortissimo did not agree to substantive terms or enter into a term sheet or letter of intent for a business combination with any of these companies.

In evaluating each prospective acquisition candidate, Fortissimo's executive officers considered the following factors, in addition to others:

- the quality, experience and skill of management and the availability of additional personnel;
- the financial condition and results of operations of the target;
- the target's growth potential;
- the target's capital requirements;
- the competitive position of the target;

the degree of current or potential market acceptance of the products, processes or services of the target; the proprietary features and degree of intellectual property or other protection of the products, processes or services of the target;

the costs and specific deal structure associated with effecting the business combination; and with respect to potential targets that were located outside of Israel, the advantage of establishing research and development facilities or other operations in Israel.

In April 2007, Mr. Yuval Cohen, the Chairman of Fortissimo, was approached by Allon Bloch, an individual with whom he had worked at Jerusalem Venture Partners (JVP), an Israeli based venture capital fund, from May 2000 to February 2002. Mr. Bloch left JVP in February 2007, and Mr. Cohen engaged Mr. Bloch in April 2007 as a consultant to Fortissimo to assist with sourcing and evaluating potential acquisition candidates. Mr. Bloch introduced Fortissimo to several companies, one of which was Psyop. Mr. Bloch was a childhood friend of Samuel Selinger, an executive at Psyop responsible for finance and operations. On a trip to the United States in April 2007, Mr. Bloch met with Mr. Selinger in order to learn about Psyop's

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activities and to evaluate whether or not it would be a suitable candidate for a proposed business combination with Fortissimo. Prior to April 2007, there was no communication between Mr. Bloch and Mr. Cohen or any other officer of Fortissimo with respect to Psyop, or any other potential acquisition candidate, nor was there any discussion between Mr. Bloch and Mr. Selinger regarding a potential business combination with Fortissimo or any other special purpose acquisition company (SPAC).

In May 2007, Yochai Hachohen, an officer of Fortissimo, was in New York on other business and met with Mr. Selinger at Psyop's headquarters. Marc Lesnick, another officer of Fortissimo, joined the meeting by phone from Israel. After that meeting, due diligence activities were initiated to better understand Psyop's activities, market, competition, operations and growth potential. After preliminary diligence was conducted and the executive officers of Fortissimo evaluated the opportunity, Mr. Bloch and Mr. Lesnick met with the senior executives and major shareholders of Psyop at Psyop's headquarters in New York on June 11, 2007. During those meetings, an initial discussion ensued regarding the proposed terms of a business combination. It was also understood by the parties at that time that it would be advantageous for Psyop to establish research and development facilities in Israel so that it could create proprietary tools that would increase efficiencies and provide a competitive advantage to the company.

In June 2007, there were several meetings of the board of directors of Fortissimo at which the Board evaluated the terms of business combinations with several targets and determined to pursue a transaction with Psyop. On June 20, 2007, the board approved the terms of a proposed business combination with Psyop. On June 21, 2007, a non-binding term sheet was signed by Fortissimo and Psyop. Shortly thereafter, Rothstein, Kass & Company, P.C., was engaged by Psyop to audit its financial statements. The law firm of Wilmer Cutler Pickering Hale and Dorr LLP was engaged by Fortissimo to conduct legal due diligence and to prepare the definitive agreements. On July 11, 2007, Houlihan Smith was engaged to provide a fairness opinion regarding the proposed terms of the transaction.

During the period from July 2007 to January 2008, following the signing of the term sheet with Psyop, our attorneys prepared a draft of the merger agreement and drafts of the other transaction documentation. There were many meetings and discussions between executive officers of Fortissimo and Psyop regarding the transaction documentation, a number of which included their respective counsel, to negotiate further details of the proposed business combination and to evaluate the various growth opportunities for Psyop. Drafts were submitted to Psyop and its shareholders, their attorneys and representatives and were revised several times through the course of the negotiations, which took place in person and by email and teleconference. We held several teleconferences with our directors to update them on the progress of the negotiations. Fortissimo and its counsel also conducted extensive due diligence of Psyop during this period.

In September 2007, Eran Witkon, an independent consultant in Israel, was hired by Psyop to evaluate its information technology and to design a plan to develop tools and software technologies in a research and development facility to be located in Israel. Mr. Witkon is an experienced software designer and architect and has developed a blueprint of Psyop's information technology needs and his ability to develop them.

On September 11, 2007, Fortissimo held a formal meeting of its board of directors to further discuss the proposed business combination with Psyop. Also participating via teleconference were Andrew Smith, Karl D Cunha, David Weiss and Brian Weber of Houlihan Smith. Prior to the meeting, copies of the most recent drafts of the significant transaction documents were delivered to the directors in connection with their consideration of the proposed business combination, including the merger agreement, the form of lock-up agreement and the form of employment agreement for senior executives. Representatives of Houlihan Smith made a presentation regarding the fairness of the consideration to be paid in the merger. Representatives of Houlihan Smith advised the board that it was the opinion of Houlihan Smith that the consideration to be paid in the merger was fair to Fortissimo shareholders from a financial point of view and that the fair market value of Psyop was at least 80% of Fortissimo's net assets at the time of the acquisition. Representatives of Houlihan Smith detailed for Fortissimo's board the analysis performed by Houlihan Smith and made a presentation concerning how Houlihan Smith arrived at its opinion. Representatives of Houlihan Smith discussed at length with Fortissimo's board the different analyses used to determine whether or not the merger consideration to be paid by Fortissimo was fair from a financial point of view to its stockholders, as well as to determine the fair

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market value of Psyop. After considerable review and discussion, the merger agreement and related documents were unanimously approved, subject to any final negotiations and modifications and the board recommended the approval of the merger agreement.

An additional board meeting was held on December 20, 2007, at which time the board reviewed revised drafts of the transaction documents and an updated opinion from Houlihan Smith and unanimously approved the proposed merger, subject to any final negotiations and modifications.

By December 20, 2007, the parties had reached agreement on most of the significant issues relating to the merger. The merger agreement was signed on January 15, 2008. On the same date, Fortissimo issued a press release and filed a Current Report of Form 8-K announcing the execution of the merger agreement and discussing the terms of the merger agreement.

Experience of Fortissimo's Board of Directors

Our executive officers and members of our board of directors are very experienced in business and financial matters and we believe that they are capable of applying sophisticated judgment to financial projections and other financial information, as well as to management capabilities and other business factors. Biographical information about our directors, who have extensive experience in the media and advertising arena as well as finance, operations and investment experience, is included in *Directors and Executive Officers of Fortissimo Following the Merger*. Our executive officers and directors thus provide the extensive financial analysis, technical and due diligence investigation skills of the types necessary to evaluate Psyop's business and the industry in which it operates.

Factors Considered by Fortissimo's Board of Directors

Our board of directors has concluded that it is advisable and in the best interests of Fortissimo's stockholders to acquire Psyop. On an overall basis, the following factors were critical to our decisions at our board of directors meetings held on September 11, 2007 and December 20, 2007 that were called to consider and act upon the approval of the merger agreement and the transactions contemplated thereby:

The existence of a viable and sustainable business model. The board concluded that Psyop had such a business model based on its operating history and recent trends. The board also concluded that the capital and time needed to continue profitability and to increase it were within the scope and expectations of Fortissimo's stockholders.

The quality of management and premier clients. During the course of the negotiations and investigations by Fortissimo, our board met with key members of Psyop's management team and reviewed their prior employment histories. The senior management of Psyop has extensive experience and expertise in creating and producing 3D animation, visual effects and digital content for the advertising industry. In addition, they have strong relationship with leading advertising agencies and corporate brands on behalf of whom they have successfully created and produced projects and campaigns.

The effect on Fortissimo's stock price. Fortissimo's directors believe that attention to stock price is fundamental to governance of the company. Based on the factors discussed above, including Psyop's projected revenue and return on invested capital and a comparison of Psyop's financial metrics and purchase price for Psyop to the financial metrics and stock price of public companies deemed comparable at the time of the board meeting and Fortissimo management's confidence in Psyop's management's ability to achieve its projections, it concluded that, if the Psyop business plan continued to be executed in the manner presented by Psyop (which they believed at the time of the board meeting was reasonable to expect), there was a reasonable probability that Fortissimo's stock price would rise over time.

The Fortissimo board of directors also considered the matters addressed in *Risk Factors*.

Based on the foregoing, our board of directors concluded that the merger agreement with Psyop is in the best interests of Fortissimo's stockholders. As discussed, it also obtained a fairness opinion that came to the same conclusion prior to approving the merger agreement. In light of the complexity of the various factors, the board did not consider it practicable to, nor did it attempt to, quantify or otherwise assign relative weights

to the specific factors. It should also be noted that individual members of the Fortissimo board may have given different weight to different factors.

Satisfaction of 80% Test

It is a requirement that any business acquired by Fortissimo have a fair market value equal to at least 80% of Fortissimo's net assets at the time of merger, which assets shall include the amount in the trust account. Based on the value of Psyop's asset base, including goodwill, its historical earnings growth and other financial measures and other factors typically used in valuing businesses, the Fortissimo board of directors, based on the circumstances at the time of the board meeting at which the merger was approved, determined that this requirement was met. The Fortissimo board of directors believes, because of the financial skills and background of its members, it was qualified to conclude that the merger of Psyop met this requirement. Fortissimo also received an opinion from Houlihan Smith that the 80% test had been met at the time of the board meeting.

Interests of Fortissimo's Directors and Officers in the Merger

When you consider the recommendation of Fortissimo's board of directors in favor of approval of the merger proposal, you should keep in mind that Fortissimo's executive officers and members of Fortissimo's board have interests in the merger transaction that are different from, or in addition to, your interests as a stockholder. These interests include, among other things:

If the merger is not approved, Fortissimo will liquidate. In such event, the 1,333,334 shares of common stock held by the Fortissimo Insider Stockholders, including Fortissimo's officers and directors and their affiliates and other persons, that were acquired prior to or concurrently with the IPO will be worthless because the Fortissimo Insider Stockholders are not entitled to receive any liquidation proceeds with respect to such shares. Such shares had an aggregate market value of \$ based on the last sale price of \$ on the OTC Bulletin Board on , 2008, the record date. The Fortissimo Insider Stockholders paid \$25,000 for 1,000,000 of their Original Shares and \$2,000,004 for the 333,334 Insider Units that include the 333,334 Insider Unit Shares.

In addition, the 666,668 warrants included in the Insider Units will become worthless if the merger is not consummated. These warrants had an aggregate market value of \$ based upon the last sale price of \$ on the OTC Bulletin Board on , 2008, the record date.

If we are unable to complete a business combination and are forced to liquidate, our directors (Yuval Cohen, Eli Blatt, Marc Lesnick, Shmoulik Barashi and Yochai Hacoheh) will be jointly and severally liable under certain circumstances (for example, if a vendor does not waive any rights or claims to the trust account) to ensure that the proceeds in the trust account are not reduced by the claims of certain prospective target businesses and vendors or other entities that are owed money by us for services rendered or contracted for or products sold to us. However, we cannot assure you that they will be able to satisfy those obligations if they are required to do so.

Fairness Opinion

Houlihan Smith delivered a presentation to our board of directors on September 11, 2007 and subsequently delivered its written opinion to our board of directors, which stated that, as of December 10, 2007, and based upon and subject to the assumptions made, matters considered, and limitations on its review as set forth in the opinion, (i) the purchase price is fair, from a financial point of view, to our stockholders, and (ii) the fair market value of Psyop is at least equal to 80% of Fortissimo's net assets at the time of the merger. The amount of the purchase price was determined pursuant to negotiations between us and Psyop and not pursuant to recommendations of Houlihan Smith. The full text of the written opinion of Houlihan Smith is attached as Annex F and is incorporated by reference into this proxy statement.

Houlihan Smith delivered a bring down letter to Fortissimo on December 20, 2007, reaffirming as of December 20, 2007, all of the statements made in its written opinion. The bring down letter is attached as Annex G and is incorporated by reference into this proxy statement.

You are urged to read the Houlihan Smith opinion and bring-down letter carefully and in their entirety for a description of the assumptions made, matters considered, procedures followed and limitations on the

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review undertaken by Houlihan Smith in rendering its opinion. The summary of the Houlihan Smith opinion and bring-down letter set forth in this proxy statement is qualified in its entirety by reference to the full text of the opinion and the bring-down letter.

The Houlihan Smith opinion is for the use and benefit of our board of directors in connection with its consideration of the transaction and is not intended to be and does not constitute a recommendation to you as to how you should vote or proceed with respect to the transaction. Houlihan Smith was not requested to opine as to, and its opinion does not in any manner address, the relative merits of the transaction as compared to any alternative business strategy that might exist for us, our underlying business decision to proceed with or effect the transaction, and other alternatives to the transaction that might exist for us. Houlihan Smith does not express any opinion as to the future performance of us or Psyop or the price at which either our securities might trade at any time in the future.

In arriving at its opinion, Houlihan Smith took into account an assessment of general economic, market and financial conditions, as well as its experience in connection with similar transactions and securities valuations generally. In so doing, among other things, Houlihan Smith:

- reviewed the financial terms and conditions of the Merger Agreement;
- analyzed certain unaudited financial statements and historical business information relating to Psyop;
- reviewed publicly available financial information and other data with respect to Fortissimo, including the Annual Report on Form 10-KSB for the year ended December 31, 2006, the Quarterly Reports on Form 10-QSB for the three months ended March 31, 2007, the six months ended June 30, 2007, the nine months ended September 30, 2007, and the Form 8-K filed March 21, 2007;
- reviewed certain internal financial information and other data relating to the business and financial prospects of Psyop, including financial forecasts and estimates prepared by the management of Psyop;
- conducted an on-site visit and held discussions with the senior management of Psyop regarding, among other items, the historic and current situation of Psyop, the future prospects of Psyop, and a potential Employee Stock Ownership Plan;
- held discussions with the senior management of Fortissimo regarding, among other items, the process by which the Company conducted its search for a target acquisition, the number of targets contacted by the Company, the Company's decision to form a business combination with Psyop, and the management of the Company's outlook for the future prospects of Psyop;
- reviewed financial and operating information with respect to certain publicly-traded companies in the digital animation, graphic arts, advertising, and technology consulting industries, which we believe to be generally comparable to the business of the Company;
- reviewed the financial terms of certain recent business combinations in the digital animation, graphic arts, advertising, and technology consulting industries specifically and in other industries generally; and
- performed other financial studies, analyses and investigations, and considered such other information, as we deemed necessary or appropriate.

In arriving at its opinion, Houlihan Smith relied upon and assumed the accuracy and completeness of all of the financial and other information that was used without assuming any responsibility for any independent verification of any such information. Further, Houlihan Smith relied upon the assurances of both our management and Psyop management that they were not aware of any facts or circumstances that would make any such information inaccurate or misleading. With respect to the financial information and projections utilized, Houlihan Smith assumed that such information has been reasonably prepared on a basis reflecting the best currently available estimates and judgments,

and that such information provides a reasonable basis upon which it could make an analysis and form an opinion. The projections were solely used in connection with the rendering of Houlihan Smith's fairness opinion. Investors should not place reliance upon such projections, as they are not necessarily an indication of what our revenues and profit margins will be in the future. The

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projections were prepared by Psyop management and are not to be interpreted as projections of future performance (or guidance) by our management. Houlihan Smith did not evaluate the solvency or fair value of Psyop under any foreign, state or federal laws relating to bankruptcy, insolvency or similar matters. Houlihan Smith did not make a physical inspection of the properties and facilities of Psyop and did not make or obtain any evaluations or appraisals of Psyop's assets and liabilities (contingent or otherwise). In addition, Houlihan Smith did not attempt to confirm whether Psyop had good title to its assets.

Houlihan Smith assumed that the transaction will be consummated in a manner that complies in all respects with the applicable provisions of the Securities Act of 1933, as amended, the Securities Exchange Act of 1934, as amended, and all other applicable foreign, federal and state statutes, rules and regulations. Houlihan Smith assumed that the transaction will be consummated substantially in accordance with the terms set forth in the stock merger agreement, without any further amendments thereto, and that any amendments, revisions or waivers thereto will not be detrimental to our stockholders.

Houlihan Smith's analysis and opinion are necessarily based upon market, economic and other conditions, as they existed on, and could be evaluated as of, December 10, 2007. Accordingly, although subsequent developments may affect its opinion, Houlihan Smith has not assumed any obligation to update, review or reaffirm its opinion.

In connection with rendering its opinion, Houlihan Smith performed certain financial, comparative and other analyses as summarized below. Each of the analyses conducted by Houlihan Smith was carried out to provide a different perspective on the transaction, and to enhance the total mix of information available. Houlihan Smith did not form a conclusion as to whether any individual analysis, considered in isolation, supported or failed to support an opinion as to the fairness, from a financial point of view, of the purchase price to our stockholders. Further, the summary of Houlihan Smith's analyses described below is not a complete description of the analyses underlying Houlihan Smith's opinion. The preparation of a fairness opinion is a complex process involving various determinations as to the most appropriate and relevant methods of financial analysis and the application of those methods to the particular circumstances and, therefore, a fairness opinion is not readily susceptible to partial analysis or summary description. In arriving at its opinion, Houlihan Smith made qualitative judgments as to the relevance of each analysis and factors that it considered. In addition, Houlihan Smith may have given various analyses more or less weight than other analyses, and may have deemed various assumptions more or less probable than other assumptions, so that the range of valuations resulting from any particular analysis described above should not be taken to be Houlihan Smith's view of the value of Psyop's assets. The estimates contained in Houlihan Smith's analyses and the ranges of valuations resulting from any particular analysis are not necessarily indicative of actual values or actual future results, which may be significantly more or less favorable than suggested by such analyses. In addition, analyses relating to the value of businesses or assets neither purports to be appraisals nor do they necessarily reflect the prices at which businesses or assets may actually be sold. Accordingly, Houlihan Smith's analyses and estimates are inherently subject to substantial uncertainty. Houlihan Smith believes that its analyses must be considered as a whole and that selecting portions of its analyses or the factors it considered, without considering all analyses and factors collectively, could create an incomplete and misleading view of the process underlying the analyses performed by Houlihan Smith in connection with the preparation of its opinion.

The summaries of the financial reviews and analyses include information presented in tabular format. In order to fully understand Houlihan Smith's financial reviews and analyses, the tables must be read together with the accompanying text of each summary. The tables alone do not constitute a complete description of the financial analyses, including the methodologies and assumptions underlying the analyses, and if viewed in isolation could create a misleading or incomplete view of the financial analyses performed by Houlihan Smith.

The analyses performed were prepared solely as part of Houlihan Smith's analysis of the fairness, from a financial point of view, of the purchase price to our stockholders, and were provided to our board of directors in connection with the delivery of Houlihan Smith's opinion. The opinion of Houlihan Smith was just one of the many factors taken into account by our board of directors in making its determination to approve the transaction, including those described elsewhere in this proxy statement.

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Discounted Cash Flow Method

A discounted cash flow analysis estimates value based upon a company's projected future free cash flow discounted at a rate reflecting risks inherent in its business and capital structure. Unlevered free cash flow represents the amount of cash generated and available for principal, interest and dividend payments after providing for ongoing business operations.

Houlihan Smith was provided with financial projections prepared by Psyop's management which it used in its discounted cash flow analysis. Houlihan Smith used the financial projections to determine the enterprise net cash flows of Psyop over the projected eight-year period. Houlihan Smith used the enterprise net cash flows determined on the previous slide to calculate a fair market enterprise value applying the discounted cash flow method.

For purposes of Houlihan Smith's analyses, EBITDA means earnings before interest, taxes, depreciation and amortization, as adjusted for add-backs for owner's compensation, management fees and one-time charges.

Guideline Public Company Method

The Guideline Public Company Method applies the trading multiples of publicly traded companies to the subject company to derive an indication of value. The analyst searches for guideline companies in industries similar to the subject company with operating structures and target customers as similar to the subject company as possible.

Houlihan Smith searched the universe of publicly traded companies on public exchanges and found ten companies that met its criteria for guideline companies. Houlihan Smith performed a size, growth, leverage, profitability, turnover ratio and liquidity (SGLPTL) analysis to compare the guideline companies to Psyop. Houlihan Smith determined that Psyop was smaller in size, had more growth over the latest twelve-month period than, was similarly levered as, was more profitable in terms of EBITDA margin than, and was slightly more liquid than the median of the guideline companies.

Houlihan Smith determined that the valuations derived from EBITDA and revenue multiples of the guideline companies would provide the most meaningful indications of value. However, given Psyop's unique operating structure and target niche market, there was a lack of reasonable and justifiable similarity, and therefore Houlihan Smith placed less weight on this approach when performing its analysis.

Comparable Transaction Method

The comparable transactions method is a market approach which analyzes transactions involving target companies operating in industries similar to Psyop. While it is known that no two companies are exactly alike, nor are any two transactions structured exactly the same, consideration is given to the similarity in capital structure, operations, size and profitability, as well as other operating characteristics of the target companies.

Houlihan Smith found seven transactions within the graphic design, digital animation, marketing, and technology consulting industries that had limited comparability. However, given Psyop's unique operating structure and target niche market, there was a lack of reasonable and justifiable similarity, and therefore Houlihan Smith placed less weight on this approach when performing its analysis. Houlihan Smith applied the median Enterprise Value to EBITDA and revenue multiples of the comparable transactions to Psyop's EBITDA and revenue over the latest twelve-month period ended June 30, 2007 to conclude an enterprise value based upon the comparable transactions method.

80% Test

Our initial business combination must be with a target business whose fair market value is at least equal to 80% of Fortissimo's net assets at the time of such acquisition. Houlihan Smith reviewed the balance in our trust account as of September 30, 2007 and compared that to Psyop's indicated range of enterprise value. Houlihan Smith noted that the fair market value of Psyop exceeds 80% of Fortissimo's net assets.

Based on the information and analyses set forth above, Houlihan Smith delivered its written opinion to our board of directors, which stated that, as of December 10, 2007, based upon and subject to the assumptions made, matters considered, and limitations on its review as set forth in the opinion, (i) the purchase price is

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fair, from a financial point of view, to our stockholders, and (ii) the fair market value of Psyop is at least equal to 80% of Fortissimo's net assets at the time of the merger. Houlihan Smith is an investment banking firm that, as part of its investment banking business, regularly is engaged in the evaluation of businesses and their securities in connection with mergers, acquisitions, corporate restructurings, private placements, and for other purposes. We determined to use the services of Houlihan Smith because it is a recognized investment banking firm that has substantial experience in similar matters. Houlihan Smith has received a fee in connection with the preparation and issuance of its opinion and will be reimbursed for its reasonable out-of-pocket expenses, including attorneys' fees. In addition, we have agreed to indemnify Houlihan Smith for certain liabilities that may arise out of the rendering of its opinion. Houlihan Smith does not beneficially own any interest in either us or Psyop and has not provided either company with any other services.

Recommendation of Fortissimo's Board of Directors

After careful consideration, Fortissimo's board of directors determined unanimously that the merger proposal, the capitalization amendment proposal, the charter amendment proposal, the incentive compensation plan proposal, the director election proposal election and adjournment proposal are fair to and in the best interests of Fortissimo and its stockholders and unanimously recommends that you vote or give instructions to vote **FOR** the approval of each of such proposals.

The foregoing discussion of the information and factors considered by the Fortissimo board of directors is not meant to be exhaustive, but includes the material information and factors considered by the Fortissimo board of directors.

Appraisal Rights

Fortissimo stockholders do not have appraisal rights in connection with the merger under the DGCL.

Material United States Federal Income Tax Consequences of the Merger

The following section is a general summary of material United States federal income tax consequences of the merger to holders of Fortissimo common stock. This discussion addresses only those Fortissimo stockholders that hold their shares as a capital asset within the meaning of Section 1221 of the Internal Revenue Code of 1986, as amended (the Code), and does not address all the United States federal income tax consequences that may be relevant to particular holders in light of their individual circumstances or to holders that are subject to special rules, such as:

financial institutions;
investors in pass-through entities;
tax-exempt organizations;
dealers in securities or currencies;

traders in securities that elect to use a mark to market method of accounting; and
persons that hold Fortissimo common stock as part of a straddle, hedge, constructive sale or conversion transaction.

In addition, this summary applies only to U.S. holders of Fortissimo common stock. As used in this summary, the term U.S. holder includes (i) an individual who is a citizen of the United States or who is a resident of the United States for U.S. federal income tax purposes, (ii) a corporation or other entity taxable as a corporation for U.S. federal income tax purposes, created or organized under the laws of the United States, any state thereof or the District of Columbia, (iii) a trust if either (a) it is subject to the primary supervision of a court within the United States and one or more U.S. persons have the authority to control all substantial decisions of the trust or (b) it has a valid election in effect under applicable Treasury regulations to be treated as a U.S. person, and (iv) an estate that is subject to U.S. federal income tax on its income regardless of the source of such income.

This summary does not address the tax treatment of persons that hold Fortissimo common stock through a partnership or other pass-through entity. If a partnership or other pass-through entity holds Fortissimo common stock, the tax treatment of a partner in such partnership (or member in such pass-through entity)

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generally will depend on the status of the partner or member and the activities of the partnership or other pass-through entity. A partner in a partnership (or member in pass-through entity) holding Fortissimo common stock should consult its tax advisor regarding the tax consequences of the merger.

No ruling has been, or will be, sought from the Internal Revenue Service as to the tax consequences of the merger.

General

The Merger will not be a taxable event for Fortissimo or the Fortissimo stockholders for United States federal income tax purposes. Thus, no gain or loss will be recognized in the merger by the U.S. holders of Fortissimo common stock

if their conversion rights are not exercised.

A U.S. holder of Fortissimo common stock who exercises conversion rights and effects a termination of the stockholder's interest in Fortissimo (a converting holder) generally will be required to recognize gain or loss upon the exchange of that converting holder's shares of common stock of Fortissimo for cash. Such gain or loss will be measured by the difference between the amount of cash received and the tax basis of the converting holder's shares of Fortissimo common stock. This gain or loss will be capital gain or loss if such shares were held as a capital asset on the date of the merger and will be a long-term capital gain or loss if the holding period for the share of Fortissimo common stock is more than one year.

Backup Withholding; Information Reporting

Under U.S. federal income tax laws, Fortissimo may be required to report to a converting holder and to the Internal Revenue Service any reportable payments made to such converting holder and backup withholding may apply to such payment unless such holder provides proof of an applicable exemption or a correct taxpayer identification number, and otherwise complies with the applicable requirements of the backup withholding rules. The amounts withheld under the backup withholding rules are not an additional tax and may be refunded, or credited against the holder's U.S. federal income tax liability, provided the required information is furnished.

This discussion is intended to provide only a general summary of the material United States federal income tax consequences of the merger. It does not address tax consequences that may vary with, or are contingent on, your individual circumstances. In addition, the discussion does not address any non-income tax or any foreign, state or local tax consequences of the merger. Accordingly, you are strongly urged to consult with your own tax advisor to determine the particular United States federal, state, local or foreign income or other tax consequences to you of the merger.

Anticipated Accounting Treatment

The merger will be accounted for under the purchase method of accounting as a reverse acquisition in accordance with U.S. generally accepted accounting principles. Under this method of accounting, Fortissimo will be treated as the acquired company for financial reporting purposes. This determination was primarily based on Psyop comprising the ongoing operations of the combined entity and senior management of the combined company. In accordance with guidance applicable to these circumstances, the merger will be considered to be a capital transaction in substance. Accordingly, for accounting purposes, the merger will be treated as the equivalent of Psyop issuing stock for the net assets of Fortissimo, accompanied by a recapitalization. The net assets of Fortissimo will be stated at fair value, which is considered to approximate historical cost, with no goodwill or other intangible assets recorded. Operations prior to the merger will be those of Psyop.

Regulatory Matters

The merger and the transactions contemplated by the merger agreement are not subject to any additional federal or state regulatory requirement or approval, including the HSR Act, except for filings with the States of New York and Delaware necessary to effectuate the transactions contemplated by the merger agreement.

Required Vote

The approval of the merger proposal will require the affirmative vote of the holders of a majority of the Public Shares voted on the proposal at the annual meeting. If the holders of 20% or more of the Public Shares vote against the merger proposal and demand to convert their shares into a pro rata portion of our trust

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account, or if the capitalization amendment proposal or the charter amendment proposal are not approved by the Fortissimo stockholders, the other proposals will not be presented for approval at the annual meeting.

OUR BOARD OF DIRECTORS UNANIMOUSLY RECOMMENDS THAT OUR STOCKHOLDERS VOTE FOR THE APPROVAL OF THE MERGER PROPOSAL.

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THE MERGER AGREEMENT

For a discussion of the merger structure, merger consideration and indemnification provisions of the merger agreement, please see *The Merger Proposal*. Such discussion and the following summary of other material provisions of the merger agreement are qualified by reference to the complete text of the merger agreement, a copy of which is attached as Annex A to this proxy statement. All stockholders are encouraged to read the merger agreement in its entirety for a more complete description of the terms and conditions of the merger.

Closing and Effective Time of the Merger

The closing of the merger will take place on the third business day following the satisfaction of the last of the conditions described below under *The Merger Agreement - Conditions to the Closing of the Merger*, unless Fortissimo and Psyop agree in writing to another time. The merger of Merger Sub into Psyop and the purchase by Fortissimo of the Blacklist membership interests are expected to be consummated promptly after the annual meeting of Fortissimo's stockholders described in this proxy statement. The merger of Psyop into Fortissimo will take place within 10 days thereafter.

Representations and Warranties

The merger agreement contains representations and warranties relating to, for each of Psyop and Fortissimo, among other things:

- proper organization and similar limited liability and corporate matters;
- capital structure of each constituent company;
- the authorization, performance and enforceability of the merger agreement;
- licenses and permits;
- taxes;
- financial information and absence of undisclosed liabilities;
- holding of leases and ownership of other properties, including intellectual property;
- accounts receivable;
- contracts;
- title to, and condition of, properties and assets and environmental and other conditions thereof;
- absence of certain changes;
- employee matters;

compliance with laws;
brokers;
certain business practices; and
litigation.

The Psyop shareholders have also represented as to their authorization of the merger and the transaction documents, title to their Psyop shares and Blacklist membership interests, brokerage, status as an accredited investor, absence of related-party transactions with Psyop and tax treatment of the merger.

Covenants

Fortissimo, Psyop and the Psyop shareholders have each agreed to take such actions as are necessary, proper or advisable to consummate the merger. Fortissimo and Psyop have also agreed to continue to operate their respective businesses in the ordinary course prior to the closing and not to take the following actions, among others, without the prior written consent of the other party:

amend or otherwise change its organizational documents;

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(i) issue or sell or authorize the issuance or sale of any shares of capital stock of any class, or securities convertible into or exchangeable or exercisable for any shares of such capital stock, or any options, warrants or other rights of any kind to acquire any shares of such capital stock, or any other ownership interest (including, without limitation, any phantom interest); or (ii) pledge, dispose of, grant, transfer, lease, license, guarantee or encumber, or authorize the pledge, disposition, grant, transfer, lease, license or encumbrance of any property or assets, except sales of inventory in the ordinary course of business consistent with past practice;

(i) acquire (including, without limitation, by merger, consolidation, or acquisition of stock or assets) any interest in any corporation, partnership, other business organization or Person or any division thereof; (ii) incur any indebtedness for borrowed money or issue any debt securities or assume, guarantee or endorse, or otherwise as an accommodation become responsible for, the obligations of any Person for borrowed money or make any loans or advances material to its business, assets, liabilities, financial condition or results of operations; (iii) terminate, cancel or request any material change in, or agree to any material change in, any material contract or license agreement; (iv) make or authorize any capital expenditure, other than, with respect to Psyop, capital expenditures in the ordinary course of business consistent with past practice that have been budgeted for fiscal year 2007 and disclosed to Fortissimo and that are not, in the aggregate, in excess of \$150,000; or (v) enter into or amend any contract, agreement, commitment or arrangement that, if fully performed, would not be permitted under the merger agreement other than, with respect to Psyop, any contract, agreement, commitment or arrangement to lease property or incur indebtedness in connection with the establishment of new offices of Psyop in Los Angeles, California, and London, United Kingdom;

declare, set aside, make or pay any dividend or other distribution, payable in cash, stock, property or otherwise, with respect to any of its capital stock, other than as described in the merger agreement;

reclassify, combine, split, subdivide or redeem, purchase or otherwise acquire, directly or indirectly, any of its capital stock;

amend the terms of, repurchase, redeem or otherwise acquire, any of its securities or propose to do any of the foregoing;

with respect to Psyop (including its UK subsidiary) and Blacklist only: (i) increase the compensation payable or to become payable to its directors, officers, consultants or employees other than to increase the salary of a director, officer, consultant or employee consistent with past practice and not in excess of 20% of the salary paid to such director, officer, consultant or employee during the prior fiscal year; (ii) grant any rights to severance or termination pay to its directors, officers, consultants or employees; or (iii) enter into any employment or severance agreement which provides benefits upon a change in control of Psyop that would be triggered by the transactions contemplated

hereby with, any director, officer, consultant or other employee of Psyop, Blacklist or the subsidiary, in each case who is not currently entitled to such benefits; (iv) establish, adopt, enter into or amend any collective bargaining, bonus, profit sharing, thrift, compensation, stock option, restricted stock, pension, retirement, deferred compensation, employment, termination, severance or other plan, agreement, trust, fund, policy or arrangement for the benefit of any director, officer, consultant or employee of Psyop, Blacklist or the subsidiary, except to the extent required by applicable law or the terms of a collective bargaining agreement; or (v) enter into or amend any contract, agreement, commitment or arrangement between Psyop, Blacklist or the subsidiary and any of Psyop's directors, officers, consultants or employees;

pay, discharge or satisfy any claims, liabilities or obligations (absolute, accrued, asserted or unasserted, contingent or otherwise), other than the payment, discharge or satisfaction in the ordinary course of business and consistent with past practice, and with respect to Psyop only, such payment of liabilities reflected or reserved against on the audited consolidated balance sheet of Psyop dated as of December 31, 2006 previously presented to Parent and only to the extent of such reserves;

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make any change with respect to its accounting policies, principles, methods or procedures, including, without limitation, revenue recognition policies, other than as required by GAAP;

make any tax election, settle or compromise any tax liability, or make any application for, negotiate or receive a tax ruling or arrangement, whether or not in connection with the merger, on its own behalf or on behalf of any of its shareholders in connection with the merger, in each case, except as explicitly contemplated in the merger agreement; cancel or terminate any insurance policy naming it as a beneficiary or a loss payee, except in the ordinary and usual course of business;

maintain its books and records in a manner not consistent with past business practices;

take any action which would materially adversely affect the goodwill of its suppliers, customers and others with whom it has business relations;

fail to pay and perform all of its debts, obligations and liabilities as and when due and all leases, agreements, contracts and other commitments to which it is a party in accordance with the terms and provisions thereof;

fail to comply in all material respects with all laws that may be applicable to its business; or

authorize or enter into any formal or informal agreement or otherwise make any commitment to do any of the foregoing or to take any action which would make any of its representations or warranties contained in the merger agreement untrue or incorrect or prevent it from performing or cause it not to perform its covenants hereunder or result in any of the conditions to the closing set forth in the merger agreement not being satisfied.

The merger agreement also contains additional covenants of the parties, including covenants providing for:

Psyop and its shareholders, prior to October 11, 2008, not to solicit any transaction that would be competitive to the merger. If Psyop breaches this covenant and closes a competing transaction within such period, it will be obligated to pay Fortissimo \$2,000,000 plus any out-of-pocket expenses incurred by Fortissimo in connection with the merger, as liquidated damages and not as a penalty and in lieu of any other right or remedy that Fortissimo may have with respect to such breach;

consultation by the parties with respect to the issuance of public announcements, including press releases;

Fortissimo to use its best efforts to obtain listing of its common stock on the NASDAQ Capital Market;

Fortissimo to use its best efforts to register, within 11 months following the closing of the merger, the shares of its common stock issued to the Psyop shareholders for resale by them;

Psyop to use its best efforts to establish operations in Israel as soon as possible following the closing of the merger;

the parties to use commercially reasonable efforts to obtain all necessary approvals from governmental agencies and other third parties that are required for the consummation of the transactions contemplated by the merger agreement;

the protection of confidential information of the parties and, subject to the confidentiality requirements, the provision of reasonable access to information;

the filing of tax returns, payment of taxes and other tax-related matters;

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the waiver by Psyop of its rights to make claims against Fortissimo to collect from the trust account established for the benefit of the holders of Fortissimo's Public Shares for any moneys that may be owed to it by Fortissimo for any reason whatsoever, including breach by Fortissimo of the merger agreement or its representations and warranties therein; and

the payment by Psyop of a dividend to its shareholders prior to the closing of the merger out of available cash on hand (assuming that there is adequate surplus for the payment thereof), the aggregate amount of which shall be equal to (a) Psyop's 2007 net income, minus (b) \$520,000, assuming such figure is a positive number. 50% of such dividend shall be payable on the date such dividend is declared, which such declaration may be based upon Psyop's unaudited financial statements for the 2007 fiscal year, and the remaining 50% shall be payable on the closing of the merger, which such amounts shall be based upon Psyop's audited financial statements for the 2007 fiscal year. In no event shall the aggregate amount of such dividend exceed Psyop's net cash (defined as cash and cash equivalents less current liabilities) on the date of such dividend payment.

Conditions to Closing of the Merger

General Conditions

Consummation of the merger and the related transactions is conditioned on the Fortissimo stockholders, at a meeting called for these purposes, approving the merger proposal and also approving the capitalization amendment proposal and the charter amendment proposal. The Fortissimo stockholders will also be asked to (i) approve the incentive compensation plan proposal, (ii) approve the election of directors proposal and (iii) if necessary, approve the adjournment proposal, but the consummation of the merger is not conditioned on the approval of any of such proposals.

In addition, the consummation of the transactions contemplated by the merger agreement is conditioned upon normal closing conditions in a transaction of this nature, including:

approval of the merger proposal by the requisite vote of the holders of Fortissimo's Public Shares; holders of fewer than twenty percent (20%) of the Public Shares outstanding immediately before the consummation of the merger properly exercising their rights to convert their shares into a pro rata share of the trust account in accordance with Fortissimo's second amended and restated certificate of incorporation;

the execution by and delivery to each party of each of the various transaction documents;

the delivery by each party to the other party of a certificate to the effect that the representations and warranties of the delivering party are true and correct in all material respects as of the closing and all covenants contained in the merger agreement have been materially complied with by the delivering party;

the receipt of necessary consents and approvals by third parties and the completion of necessary proceedings; and no order, writ, injunction or decree being issued by any governmental authority preventing, restraining or prohibiting, in whole or in part, the consummation of the merger and the other transactions contemplated by the merger agreement.

Fortissimo's Conditions to Closing

The obligations of Fortissimo to consummate the transactions contemplated by the merger agreement, in addition to the conditions described above in the second paragraph of this section, are conditioned upon each of the following, among other things:

there being no material adverse change affecting Psyop that has occurred since the signing of the merger agreement; the employment agreements and other agreements with the Psyop shareholders shall be been executed and delivered by Psyop and them;

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the Lock-up and Trading Restriction Agreements, the Restricted Stock Agreement and the Escrow Agreement shall have been executed and delivered by the parties thereto; and

receipt by Fortissimo of an opinion of Psyop's counsel in agreed form.

Psyop's Conditions to Closing

The obligations of Psyop to consummate the transactions contemplated by the merger agreement also are conditioned upon, among other things:

there being no material adverse change affecting Fortissimo that has occurred since the signing of the merger agreement;

Fortissimo shall have caused funds remaining in the trust account to be dispersed to Fortissimo; and receipt by Psyop of an opinion of Fortissimo's counsel in agreed form.

If permitted under applicable law, either Psyop or Fortissimo may waive any inaccuracies in the representations and warranties made to such party contained in the merger agreement and waive compliance with any agreements or conditions for the benefit of itself or such party contained in the merger agreement. The condition requiring that the holders of fewer than 20% of the Public Shares affirmatively vote against the merger proposal and demand conversion of their shares into cash may not be waived. We cannot assure you that all of the conditions will be satisfied or waived.

Termination

The merger agreement may be terminated at any time, but not later than the closing as follows:

By mutual written consent of Fortissimo and Psyop;

By either Fortissimo or Psyop if the merger is not consummated on or before October 11, 2008, provided that such termination is not available to a party whose failure to act has been a cause of or resulted in the failure of the merger to be consummated before such date;

By either Fortissimo or Psyop if a governmental entity shall have issued an order, decree or ruling or taken any other action, in any case having the effect of permanently restraining, enjoining or otherwise prohibiting the merger, which order, decree, judgment, ruling or other action is final and nonappealable; and

By either Fortissimo or by Psyop or the Psyop shareholders if the other party has breached any of its covenants or representations and warranties and has not cured its breach within twenty days of the notice of an intent to terminate, provided that the terminating party is itself not in breach; and

By either Fortissimo or Psyop if, at the Fortissimo stockholder meeting, the merger agreement shall fail to be approved by the affirmative vote of the holders of a majority of the Public Shares voted at the annual meeting or the holders of 20% or more of the Public Shares exercise conversion rights.

Effect of Termination

In the event of proper termination by either Fortissimo or Psyop, the merger agreement will become void and have no effect, without any liability or obligation on the part of Fortissimo or Psyop, except that if the merger agreement is terminated by a party because of a breach by the other party, the terminating party will be entitled to a payment of

\$2,000,000 from the breaching party within one business day after such termination, as liquidated damages and not as a penalty and in lieu of any other right or remedy that the terminating party may have against the other parties to the merger agreement.

Fees and Expenses

Except as described above with respect to the payment of liquidated damages, all fees and expenses incurred in connection with the merger agreement and the transactions contemplated thereby will be paid by the party incurring such expenses; provided, however, if the merger is consummated, Fortissimo will pay the expenses incurred by Psyop.

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As of September 30, 2007, Fortissimo had accounts payable and accrued liabilities of approximately \$102,000, excluding accrued income taxes and deferred underwriting compensation. It estimates that it will incur additional expenses of approximately \$500,000 that would be required to be paid if the merger is not consummated. Of such total of approximately \$500,000, vendors and service providers to whom \$100,000 is or would be owed have waived their rights to make claims for payment from amounts in the trust account. Any of Fortissimo's accounts payable and accrued liabilities that are outstanding upon the consummation of the merger will be paid by the combined company following the merger.

Confidentiality; Access to Information

Fortissimo and Psyop will afford to the other party and its financial advisors, accountants, counsel and other representatives prior to the completion of the merger reasonable access during normal business hours, upon reasonable notice, to all of their respective properties, books, records and personnel to obtain all information concerning the business, including the status of product development efforts, properties, results of operations and personnel, as each party may reasonably request. Fortissimo and Psyop will maintain in confidence any non-public information received from the other party, and use such non-public information only for purposes of consummating the transactions contemplated by the merger agreement.

Amendments

The merger agreement may be amended by the parties thereto at any time by execution of an instrument in writing signed on behalf of each of the parties.

Extension; Waiver

At any time prior to the closing, any party to the merger agreement may, in writing, to the extent legally allowed:

extend the time for the performance of any of the obligations or other acts of the other parties to the agreement; waive any inaccuracies in the representations and warranties made to such party contained in the merger agreement or in any document delivered pursuant to the merger agreement; and waive compliance with any of the agreements or conditions for the benefit of such party contained in the merger agreement, except that the condition requiring that the holders of fewer than 20% of the Public Shares affirmatively vote against the merger proposal and demand conversion of their shares into cash may not be waived.

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THE CAPITALIZATION AMENDMENT PROPOSAL

Assuming the merger proposal is approved by Fortissimo's stockholders, we are proposing to amend Article Fourth of our second amended and restated certificate of incorporation to (i) increase the number of authorized shares of our capital stock from 22,000,000 to 51,000,000 and (ii) increase the number of authorized shares of our common stock from 21,000,000 to 50,000,000, effective upon consummation of the merger. This proposal to amend our second amended and restated certificate of incorporation is conditioned upon and subject to the approval of the merger proposal.

In the judgment of our board of directors, the increase in our capitalization is desirable and in our stockholders' best interests. As of January 31, 2008, there are 5,868,334 shares of our common stock outstanding and we will be issuing an additional 3,337,941 (based on a price of \$5.77 per share) shares of common stock upon consummation of the merger as well as up to 1,588,677 shares of common stock as contingent consideration (based on a price of \$5.77 per share) and up to 1,733,102 shares of common stock as additional consideration (based on a price of \$5.77 per share) pursuant to the merger agreement. We have also reserved 10,936,668 shares of common stock issuable upon exercise of warrants and a unit purchase option issued in our IPO. We will also need to reserve 865,390 shares of common stock in connection with our incentive compensation plan proposal discussed below. The authorization of additional shares of common stock will enable us to have the flexibility to authorize the issuance of shares of common stock in the future for financing our business, for acquiring other businesses, for forming strategic partnerships and alliances and for stock dividends and stock splits.

Required Vote

The approval of the capitalization amendment proposal will require the affirmative vote of the holders of a majority of the outstanding shares of Fortissimo common stock on the record date.

Recommendation of Fortissimo's Board of Directors

OUR BOARD OF DIRECTORS UNANIMOUSLY RECOMMENDS THAT OUR STOCKHOLDERS VOTE FOR THE APPROVAL OF THE CAPITALIZATION AMENDMENT PROPOSAL.

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THE CHARTER AMENDMENT PROPOSAL

Assuming the merger proposal is approved by Fortissimo's stockholders, we are proposing to (i) change our corporate name from Fortissimo Acquisition Corp. to Psyop, Inc., (ii) amend Article Sixth of our second amended and restated certificate of incorporation to change the term of our corporate existence to perpetual from one that now is scheduled to end on October 11, 2008, (iii) remove the preamble and sections A through D, inclusive, of Article Seventh of our second amended and restated certificate of incorporation and redesignate section E of Article Seventh as Article Seventh and (iv) add Article Eleventh to our second amended and restated certificate of incorporation to prohibit stockholders from acting by written consent, all effective upon consummation of the merger. This proposal to amend our second amended and restated certificate of incorporation is conditioned upon and subject to the approval of the

merger proposal.

In the judgment of our board of directors, the charter amendment proposal is desirable as it will be necessary to extend the term of our corporate existence to allow us to continue in business as a valid corporation after October 11, 2008.

Making such existence perpetual will conform to the standard used by the overwhelming proportion of other corporations. Also, sections A through D of Article Seventh relate to the operation of Fortissimo as a blank check company prior to the consummation of a business combination and will not be applicable upon consummation of the merger. Article Eleventh is being added to bring our third amended and restated certificate of incorporation following the closing of the merger in line with a similar provision in the charters of most other publicly-traded companies.

In the judgment of our board of directors, the change of our corporate name is desirable to reflect our merger with Psyop. The Psyop name is a recognized name in the animation and mixed media advertising production industry.

Stockholders will not be required to exchange outstanding stock certificates for new stock certificates if the amendment is adopted.

Required Vote

The approval of the charter amendment proposal will require the affirmative vote of the holders of a majority of the outstanding shares of Fortissimo common stock on the record date.

Recommendation of Fortissimo's Board of Directors

OUR BOARD OF DIRECTORS UNANIMOUSLY RECOMMENDS THAT OUR STOCKHOLDERS VOTE FOR THE APPROVAL OF THE CHARTER AMENDMENT PROPOSAL.

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THE INCENTIVE COMPENSATION PLAN PROPOSAL

On , 2008, Fortissimo's board of directors adopted, subject to stockholder approval, the 2008 stock incentive plan. If the plan is approved by the stockholders, up to 865,390 shares of common stock (subject to adjustment in the event of stock splits and other similar events) may be issued pursuant to awards granted under the 2008 stock incentive plan.

Fortissimo's board of directors believes that the future success of Fortissimo depends, in large part, upon the ability of Fortissimo to maintain a competitive position in attracting, retaining and motivating key personnel.

Description of the 2008 Stock Incentive Plan

The following is a brief summary of the 2008 stock incentive plan, a copy of which is attached to this proxy statement as Annex D.

Types of Awards

The 2008 stock incentive plan provides for the grant of incentive stock options intended to qualify under Section 422 of the Code, non-statutory stock options, stock appreciation rights, restricted stock, restricted stock units and other stock-based awards as described below (collectively, awards).

Incentive Stock Options and Non-statutory Stock Options. Optionees receive the right to purchase a specified number of shares of common stock at a specified option price and subject to such other terms and conditions as are specified in connection with the option grant. Options must be granted at an exercise price that is at least equal to the fair market value of the common stock on the date of grant. Under present law, incentive stock options and options intended to qualify as performance-based compensation under Section 162(m) of the Code may not be granted at an exercise price less than 100% of the fair market value of the common stock on the date of grant (or less than 110% of the fair market value in the case of incentive stock options granted to optionees holding more than 10% of the voting power of Fortissimo). Options may not be granted for a term in excess of ten years. The 2008 stock incentive plan permits the following forms of payment of the exercise price of options: (i) payment by cash, check or in connection with a cashless exercise through a broker, (ii) subject to certain conditions, delivery to Fortissimo of shares of common stock, (iii) subject to certain conditions, delivery to Fortissimo of a promissory note, (iv) any other lawful means, or (v) any combination of these forms of payment.

Stock Appreciation Rights. A Stock Appreciation Right, or SAR, is an award entitling the holder, upon exercise, to receive an amount in common stock or cash or a combination thereof determined by reference to appreciation, from and after the date of grant, in the fair market value of a share of common stock. SARs may be granted independently or in tandem with an option.

Restricted Stock Awards. Restricted stock awards entitle recipients to acquire shares of common stock, subject to the right of Fortissimo to repurchase all or part of such shares from the recipient in the event that the conditions specified in the applicable award are not satisfied prior to the end of the applicable restriction period established for such award.

Restricted Stock Unit Awards. Restricted stock unit awards entitle the recipient to receive shares of common stock to be delivered at the time such shares vest pursuant to the terms and conditions established by Fortissimo's board of directors.

Other Stock-Based Awards. Under the 2008 stock incentive plan, Fortissimo's board of directors has the right to grant other awards based upon the common stock having such terms and conditions as Fortissimo's board of directors may determine, including the grant of shares based upon certain conditions, the grant of awards that are valued in whole or in part by reference to, or otherwise based on, shares of common stock, and the grant of awards entitling recipients to receive shares of common stock to be delivered in the future.

Performance Conditions. Fortissimo's board of directors may determine, at the time of grant, that a restricted stock award, restricted stock unit award or other stock-based award granted to a recipient will vest solely upon the achievement of specified performance criteria. With respect to awards that are intended to qualify as performance based compensation under Section 162(m) of the Code, the performance criteria for

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each such award will be based on one or more of the following measures: net income, earnings before or after discontinued operations, interest, taxes, depreciation and/or amortization, operating profit before or after discontinued operations and/or taxes, sales, sales growth, earnings growth, cash flow or cash position, gross margins, stock price, market share, return on sales, assets, equity or investment, improvement of financial ratings, achievement of balance sheet or income statement objectives or total stockholder return. These performance measures may be absolute in their terms or measured against or in relationship to other companies comparably, similarly or otherwise situated. Such performance goals may be adjusted to exclude any one or more of (i) extraordinary items, (ii) gains or losses on the dispositions of discontinued operations, (iii) the cumulative effects of changes in accounting principles, (iv) the writedown of any asset, and (v) charges for restructuring and rationalization programs. Such performance goals: (i) may vary by recipient and may be different for different awards; (ii) may be particular to a recipient or the department,

branch, line of business, subsidiary or other unit in which the recipient works and may cover such period as may be specified by Fortissimo's board of directors; and (iii) will be set by Fortissimo's board of directors within the time period prescribed by, and will otherwise comply with the requirements of, Section 162(m). Awards that are intended to qualify as performance-based compensation under Section 162(m) may be based on these or other performance criteria.

Fortissimo believes that disclosure of any further details concerning the performance measures for any particular year may be confidential commercial or business information, the disclosure of which would adversely affect Fortissimo.

Transferability of Awards

Except as Fortissimo's board of directors may otherwise determine or provide in an award agreement, awards may not be sold, assigned, transferred, pledged or otherwise encumbered by the person to whom they are granted, either voluntarily or by operation of law, except by will or the laws of descent and distribution or, other than in the case of an incentive stock option, pursuant to a qualified domestic relations order. During the life of the recipient, awards are exercisable only by the recipient.

Eligibility to Receive Awards

Employees, officers, directors, consultants and advisors of Fortissimo and its subsidiaries are eligible to be granted awards under the 2008 stock incentive plan. Under present law, however, incentive stock options may only be granted to employees of Fortissimo and its subsidiaries.

The maximum number of shares with respect to which awards may be granted to any participant under the 2008 stock incentive plan is _____ shares per calendar year. For purposes of this limit, the combination of an option in tandem with a SAR is treated as a single award. The maximum number of shares with respect to which awards other than options and SARs may be granted is _____ % of the total number of authorized shares under the plan. In addition, the maximum number of shares with respect to which awards may be granted to directors who are not employees of Fortissimo at the time of grant is _____ % of the total number of authorized shares under the plan.

Plan Benefits

The granting of awards under the 2008 stock incentive plan is discretionary, and Fortissimo cannot now determine the number or type of awards to be granted in the future to any particular person or group.

On _____, 2008, the last reported sale price of Fortissimo common stock on the OTC Bulletin Board was \$ _____.

Administration

The 2008 stock incentive plan is administered by Fortissimo's board of directors. Fortissimo's board of directors has the authority to adopt, amend and repeal the administrative rules, guidelines and practices relating to the 2008 stock incentive plan and to interpret the provisions of the 2008 stock incentive plan and any award agreements entered into under the plan. Pursuant to the terms of the 2008 stock incentive plan, Fortissimo's board of directors may delegate authority under the 2008 stock incentive plan to one or more committees or subcommittees of our board of directors.

Fortissimo's board of directors will form a compensation committee shortly after the merger and authorize it to administer certain aspects of the 2008 stock

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incentive plan, including the granting of options to executive officers, and has authorized certain officers of Fortissimo to grant options to employees or officers, but in no case executive officers, subject to limitations set by the board of directors and/or compensation committee.

Subject to any applicable limitations contained in the 2008 stock incentive plan, Fortissimo's board of directors or any committee to whom our board of directors delegates authority, as the case may be, selects the recipients of awards and determines (i) the number of shares of common stock covered by options and the dates upon which such options become exercisable, (ii) the exercise price of options, (iii) the duration of options (which may not exceed 10 years), and (iv) the number of shares of common stock subject to any SAR, restricted stock award, restricted stock unit award or other stock-based awards and the terms and conditions of such awards, including conditions for repurchase, issue price and repurchase price.

Fortissimo's board of directors is required to make appropriate adjustments in connection with the 2008 stock incentive plan and any outstanding awards to reflect stock splits, stock dividends, recapitalizations, spin-offs and other similar changes in capitalization. The 2008 stock incentive plan also contains provisions addressing the consequences of any reorganization event, which is defined as (i) any merger or consolidation of Fortissimo with or into another entity as a result of which all of the common stock of Fortissimo is converted into or exchanged for the right to receive cash, securities or other property, or is cancelled or (b) any exchange of all of the common stock of Fortissimo for cash, securities or other property pursuant to a share exchange transaction or (c) any liquidation or dissolution of Fortissimo. In connection with a reorganization event, Fortissimo's board of directors may take any one or more of the following actions as to all or any outstanding awards (other than restricted stock and restricted stock unit awards): (i) provide that awards will be assumed, or substantially equivalent awards will be substituted, by the acquiring or succeeding corporation (or an affiliate thereof), (ii) upon written notice, provide that all unexercised options or other unexercised awards will become exercisable in full and will terminate immediately prior to the consummation of such reorganization event unless exercised within a specified period following the date of such notice, (iii) provide that outstanding awards will become exercisable, realizable or deliverable, or restrictions applicable to an award will lapse, in whole or in part prior to or upon such reorganization event, (iv) in the event of a reorganization event under the terms of which holders of common stock will receive upon consummation thereof a cash payment for each share surrendered in the reorganization event (the acquisition price), make or provide for a cash payment to an award holder equal to (A) the acquisition price times the number of shares of common stock subject to the holder's awards (to the extent the exercise price does not exceed the acquisition price) minus (B) the aggregate exercise price of all the holder's outstanding awards, in exchange for the termination of such awards, (v) provide that, in connection with a liquidation or dissolution of Fortissimo, awards will convert into the right to receive liquidation proceeds (if applicable, net of the exercise price thereof) and (vi) any combination of the foregoing.

Upon a reorganization event other than a liquidation or dissolution of Fortissimo, Fortissimo's repurchase and other rights with respect to restricted stock awards will inure to the benefit of Fortissimo's successor. Upon a liquidation or dissolution of Fortissimo, except to the extent provided to the contrary in an award agreement or other agreement between Fortissimo and the recipient, all restrictions and conditions on all restricted stock awards then outstanding will automatically be deemed terminated or satisfied.

Fortissimo's board of directors may at any time provide that any award will become immediately exercisable in full or in part, free of some or all restrictions or conditions, or otherwise realizable in full or in part, as the case may be.

If any award expires or is terminated, surrendered, canceled or forfeited, the unused shares of common stock covered by such award will again be available for grant under the 2008 stock incentive plan, subject, however, in the case of incentive stock options, to any limitations under the Code.

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Substitute Options

In connection with a merger or consolidation of an entity with Fortissimo or the acquisition by Fortissimo of property or stock of an entity, Fortissimo's board of directors may grant options in substitution for any options or other stock or stock-based awards granted by such entity or an affiliate thereof. Substitute options may be granted on such terms as Fortissimo's board of directors deems appropriate in the circumstances, notwithstanding any limitations on options contained in the 2008 stock incentive plan. Substitute options will not count against the 2008 stock incentive plan's overall share limit, except as may be required by the Code.

Provisions for Foreign Participants

Fortissimo's board of directors may modify awards granted to participants who are foreign nationals or employed outside the United States or establish subplans or procedures under the 2008 stock incentive plan to recognize differences in laws, rules, regulations or customs of such foreign jurisdictions with respect to tax, securities, currency, employee benefit or other matters.

Amendment or Termination

No award may be made under the 2008 stock incentive plan after _____, 2018 but awards previously granted may extend beyond that date. Fortissimo's board of directors may at any time amend, suspend or terminate the 2008 stock incentive plan; provided that, to the extent determined by Fortissimo's board of directors, no amendment requiring stockholder approval under any applicable legal, regulatory or listing requirement will become effective until such stockholder approval is obtained. No award will be made that is conditioned upon stockholder approval of any amendment to the 2008 stock incentive plan.

If stockholders do not approve the adoption of the 2008 stock incentive plan, the 2008 stock incentive plan will not go into effect, and Fortissimo will not grant any awards under the 2008 stock incentive plan. In such event, Fortissimo's board of directors will consider whether to adopt alternative arrangements based on its assessment of the needs of Fortissimo.

U.S. Federal Income Tax Consequences

The following is a summary of the United States federal income tax consequences that generally will arise with respect to awards granted under the 2008 stock incentive plan. This summary is based on the federal tax laws in effect as of the date of this proxy statement. In addition, this summary assumes that all awards are exempt from, or comply with, the rules under Section 409A of the Code regarding nonqualified deferred compensation. The plan provides that no award will provide for deferral of compensation that does not comply with Section 409A of the Code, unless Fortissimo's board of directors, at the time of grant, specifically provides that the award is not intended to comply with Section 409A. Changes to these laws could alter the tax consequences described below.

Incentive Stock Options

A participant will not have income upon the grant of an incentive stock option. Also, except as described below, a participant will not have income upon exercise of an incentive stock option if the participant has been employed by

Fortissimo or its corporate parent or 50%-or- more-owned corporate subsidiary at all times beginning with the option grant date and ending three months before the date the participant exercises the option. If the participant has not been so employed during that time, then the participant will be taxed as described below under Non-statutory Stock Options. The exercise of an incentive stock option may subject the participant to the alternative minimum tax.

A participant will have income upon the sale of the stock acquired under an incentive stock option at a profit (if sales proceeds exceed the exercise price). The type of income will depend on when the participant sells the stock. If a participant sells the stock more than two years after the option was granted and more than one year after the option was exercised, then all of the profit will be long-term capital gain. If a participant sells the stock prior to satisfying these waiting periods, then the participant will have engaged in a disqualifying disposition and a portion of the profit will be ordinary income and a portion may be capital gain. This capital gain will be long-term if the participant has held the stock for more than one year and otherwise will

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be short-term. If a participant sells the stock at a loss (meaning sales proceeds are less than the exercise price), then the loss will be a capital loss. This capital loss will be long-term if the participant held the stock for more than one year and otherwise will be short-term.

Non-statutory Stock Options

A participant will not have income upon the grant of a non-statutory stock option. A participant will have compensation income upon the exercise of a non-statutory stock option equal to the value of the stock on the day the participant exercised the option less the exercise price. Upon sale of the stock, the participant will have capital gain or loss equal to the difference between the sales proceeds and the value of the stock on the day the option was exercised. This capital gain or loss will be long-term if the participant has held the stock for more than one year and otherwise will be short-term.

Stock Appreciation Rights

A participant will not have income upon the grant of a stock appreciation right. A participant generally will recognize compensation income upon the exercise of an SAR equal to the amount of the cash and the fair market value of any stock received. Upon the sale of the stock, the participant will have capital gain or loss equal to the difference between the sales proceeds and the value of the stock on the day the SAR was exercised. This capital gain or loss will be long-term if the participant held the stock for more than one year and otherwise will be short-term.

Restricted Stock Awards

A participant will not have income upon the grant of restricted stock unless an election under Section 83(b) of the Code is made within 30 days of the date of grant. If a timely 83(b) election is made, then a participant will have compensation income equal to the value of the stock less the purchase price, if any. When the stock is sold, the participant will have capital gain or loss equal to the difference between the sales proceeds and the value of the stock on the date of grant. If the participant does not make an 83(b) election, then when the stock vests the participant will have compensation income equal to the value of the stock on the vesting date less the purchase price. When the stock is sold, the participant will have capital gain or loss equal to the sales proceeds less the value of the stock on the vesting date. Any capital gain or loss will be long-term if the participant held the stock for more than one year and otherwise will be short-term.

Restricted Stock Units

A participant will not have income upon the grant of a restricted stock unit. A participant is not permitted to make a Section 83(b) election with respect to a restricted stock unit award. When the restricted stock unit vests, the participant will have income on the vesting date in an amount equal to the fair market value of the stock on the vesting date less the purchase price, if any. When the stock is sold, the participant will have capital gain or loss equal to the sales proceeds less the value of the stock on the vesting date. Any capital gain or loss will be long-term if the participant held the stock for more than one year and otherwise will be short-term.

Other Stock-Based Awards

The tax consequences associated with any other stock-based award granted under the 2008 stock incentive plan will vary depending on the specific terms of such award. Among the relevant factors are whether or not the award has a readily ascertainable fair market value, whether or not the award is subject to forfeiture provisions or restrictions on transfer, the nature of the property to be received by the participant under the award and the participant's holding period and tax basis for the award or underlying common stock.

Tax Consequences to Fortissimo

There will be no tax consequences to Fortissimo except that Fortissimo will be entitled to a deduction when a participant has compensation income. Any such deduction will be subject to the limitations of Section 162(m) of the Code.

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Required Vote

The approval of the incentive compensation plan proposal will require the affirmative vote of the holders of a majority of the shares of our common stock present in person or by proxy and entitled to vote at the meeting.

Recommendation of Fortissimo's Board of Directors

OUR BOARD OF DIRECTORS UNANIMOUSLY RECOMMENDS THAT OUR STOCKHOLDERS VOTE FOR THE APPROVAL OF THE INCENTIVE COMPENSATION PLAN PROPOSAL.

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THE DIRECTOR ELECTION PROPOSAL

Election of Directors

Fortissimo's board of directors is divided into three classes, each of which serves for a term of three years, with only one class of directors being elected in each year. Assuming the merger proposal is approved by Fortissimo's

stockholders, Fortissimo stockholders will be asked to elect the following persons who have been nominated to serve as a director of Fortissimo:

Class A to stand for reelection in 2009: and ;

Class B to stand for reelection in 2010: and ; and

Class C to stand for reelection in 2011: , and .

For information regarding these persons, please see *Directors and Executive Officers of Fortissimo Following the Merger*. If the merger proposal is not approved, the director election proposal will not be submitted to the stockholders for a vote and Fortissimo's current directors will continue in office until Fortissimo is liquidated.

Required Vote

The election of directors requires a plurality vote of the shares of common stock present in person or represented by proxy and entitled to vote thereon at the annual meeting. Plurality means that the individuals who receive the largest number of votes cast FOR are elected as directors. Consequently, any shares not voted FOR a particular nominee (whether as a result of abstentions, a direction to withhold authority or a broker non-vote) will not be counted in the nominee's favor.

Unless authority is withheld, the proxies solicited by the board of directors will be voted FOR the election of these nominees. In case any of the nominees becomes unavailable for election to the board of directors, an event that is not anticipated, the persons named as proxies, or their substitutes, will have full discretion and authority to vote or refrain from voting for any other candidate in accordance with their judgment.

Recommendation of Fortissimo's Board of Directors

OUR BOARD OF DIRECTORS UNANIMOUSLY RECOMMENDS THAT OUR STOCKHOLDERS VOTE FOR THE DIRECTOR NOMINEES AS SET FORTH IN THE DIRECTOR ELECTION PROPOSAL.

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THE ADJOURNMENT PROPOSAL

An adjournment proposal, if presented by Fortissimo's board of directors, would allow the annual meeting to be adjourned to a later date or dates, if necessary, to permit further solicitation of proxies in the event, based on the tabulated votes, there are not sufficient votes at the time of the annual meeting to approve the consummation of the merger. In no event will Fortissimo solicit proxies to adjourn the annual meeting or consummate the merger beyond the date by which it may properly do so under its second amended and restated certificate of incorporation and Delaware law.

In addition to an adjournment of the annual meeting upon approval of an adjournment proposal, the board of directors of Fortissimo is empowered under Delaware law to adjourn or otherwise reschedule the meeting at any time prior the meeting being called to order. In such event, Fortissimo will issue a press release and take such other steps as it believes are necessary and practical in the circumstances to inform its stockholders of the adjournment or rescheduling.

Consequences if Adjournment Proposal is not Approved

If an adjournment proposal is presented to the meeting and is not approved by the stockholders, Fortissimo's board of directors may not be able to adjourn the annual meeting to a later date in the event, based on the tabulated votes, there are not sufficient votes at the time of the annual meeting to approve the consummation of the merger. In such event, the merger would not be completed and, unless Fortissimo were able to consummate a business combination with another party no later than October 11, 2008, it would be required to liquidate.

Required Vote

The approval of the adjournment proposal requires the affirmative vote of a majority of the shares of Fortissimo's common stock represented in person or by proxy at the meeting. Approval of the adjournment proposal is not conditioned upon the approval of any of the other proposals.

Recommendation of Fortissimo's Board of Directors

OUR BOARD OF DIRECTORS UNANIMOUSLY RECOMMENDS THAT OUR STOCKHOLDERS VOTE FOR THE APPROVAL OF AN ADJOURNMENT PROPOSAL, IF PRESENTED.

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OTHER INFORMATION RELATED TO FORTISSIMO

Business of Fortissimo

Fortissimo was formed on December 27, 2005, to serve as a vehicle for a merger, capital stock exchange, asset acquisition or other similar business combination with an operating business that has operations or facilities located in Israel, or that is a company operating outside Israel which management believes would benefit from establishing operations or facilities in Israel. Prior to executing the merger agreement with Psyop, Fortissimo's efforts were limited to organizational activities, completion of its IPO and the evaluation of possible business combinations.

Offering Proceeds Held in Trust

On October 17, 2006, Fortissimo closed its initial public offering of 4,000,000 units with each unit consisting of one share of its common stock and two warrants, each to purchase one share of its common stock at an exercise price of \$5.00 per share. On October 25, 2006, it consummated the closing of an additional 535,000 units that were subject to the over-allotment option. The units from the initial public offering (including the over-allotment option) were sold at an offering price of \$6.00 per unit, generating total gross proceeds of \$27,210,000. After deducting the underwriting discounts and commissions and the offering expenses, the total net proceeds to Fortissimo from the offering (including the over-allotment option) were approximately \$26,663,686, of which \$26,257,650 was deposited into the trust account and the remaining proceeds of \$406,036 became available to be used to provide for business, legal and accounting due diligence on prospective business combinations and continuing general and administrative expenses.

Concurrently with the closing of the initial public offering, Fortissimo also sold 333,334 similar units to one of its initial stockholders for total proceeds of \$2,000,004, all of which was also placed in the trust account. Through September 30, 2007, Fortissimo has used approximately \$569,000 of the net proceeds that were not deposited into the

trust account to pay general and administrative expenses. The net proceeds deposited into the trust account remain on deposit in the trust account earning interest. The trust account will not be released until the earlier of the consummation of a business combination or the liquidation of Fortissimo. As of September 30, 2008, the record date, there was approximately \$ 1,000,000 held in the trust account. If the merger with Psyop is consummated, the trust account will be released to Fortissimo for use by Psyop, less the amounts paid to holders of Public Shares who vote against the merger and elect to convert their shares of common stock into their pro-rata share of the trust account and expenses of Fortissimo not paid from non-trust account funds.

The holders of Public Shares will be entitled to receive funds from the trust account only in the event of Fortissimo's liquidation or if the stockholders seek to convert their respective shares into cash and the merger is actually completed. In no other circumstances shall a stockholder have any right or interest of any kind to or in the trust account.

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Use of Net Proceeds Not Held in Trust

Fortissimo has incurred the following expenses through September 30, 2007, as compared to estimates of such expenses contained in the use of proceeds disclosure in the registration statement for its IPO on Form S-1:

Type of Expense	Actual Through September 30, 2007	Per S-1
Payment of administrative fee to Fortissimo Capital Management, Ltd. (\$7,500 per month)	\$ 87,526	\$ 180,000
Due diligence of prospective target businesses by officers, directors and existing stockholders	\$ 32,282	\$ 100,000
Legal, accounting and other third-party expenses attendant to the due diligence investigations, structuring and negotiation of a business combination	\$ 81,033	\$ 200,000
Legal and accounting fees relating to SEC reporting obligations	\$ 36,485	\$ 100,000
Working capital to cover miscellaneous expenses, D&O insurance, taxes, general corporate purposes, dissolution obligations and reserves	\$ 237,549	\$ 200,004
Total	\$ 474,875	\$ 780,004

The discrepancy between the two columns above is primarily due to the fact that figures provided in the S-1 were anticipated costs over a two year period while the actual expenses incurred are calculated over a shorter period, only through September 30, 2007. The slightly higher working capital expenditures relate primarily to costs associated with hiring a consultant to assist with the due diligence investigation of prospective target businesses.

Fair Market Value of Target Business

Pursuant to the underwriting agreement for Fortissimo's IPO, the initial target business that Fortissimo acquires must have a fair market value equal to at least 80% of Fortissimo's net assets at the time of such acquisition. Fortissimo's board of directors determined that this test was met in connection with its acquisition of Psyop. Further, Fortissimo has received an opinion from Houlihan Smith that this test has been met.

Stockholder Approval of Business Combination

Fortissimo will proceed with the merger of Psyop only if the holders of a majority of the Public Shares voted on the merger proposal at the annual meeting vote in favor of the merger proposal. The Fortissimo Insider Stockholders have agreed to vote their common stock issued prior to the IPO on the merger proposal in accordance with the vote of holders of a majority of the Public Shares present in person or represented by proxy and entitled to vote at the annual meeting. If the holders of 20% or more of the Public Shares vote against the merger proposal and properly demand that Fortissimo convert their Public Shares into their pro rata share of the trust account, then Fortissimo will not consummate the merger. In this case, Fortissimo will be forced to liquidate unless it is able to consummate a business combination with another party no later than October 11, 2008.

Liquidation If No Business Combination

Fortissimo's second amended and restated certificate of incorporation provides for mandatory liquidation of Fortissimo if Fortissimo does not consummate a business combination by October 11, 2008. If we have not completed a business combination by such date, our corporate existence will cease except for the purposes of winding up our affairs liquidating, pursuant to Section 278 of the Delaware General Corporation Law. This has the same effect as if our board of directors and stockholders had formally voted to approve our dissolution pursuant to Section 275 of the Delaware General Corporation Law. Accordingly, limiting our corporate existence to a specified date as permitted by Section 102(b)(5) of the Delaware General Corporation Law removes the necessity to comply with the formal procedures set forth in Section 275 (which would have required our board of directors and stockholders to formally vote to approve our dissolution and liquidation and to have filed a certificate of dissolution with the Delaware Secretary of State).

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We anticipate notifying the trustee of the trust account to begin liquidating such assets promptly after such date and anticipate it will take no more than 10 business days to effectuate such distribution.

In connection with its liquidation, Fortissimo will distribute to the holders of its Public Shares, in proportion to their respective amounts of Public Shares, an aggregate sum equal to the amount in the trust account, inclusive of any interest thereon, plus remaining net assets (subject to our obligations under Delaware law to provide for claims of creditors as described below). Fortissimo's stockholders who obtained their Fortissimo stock prior to Fortissimo's IPO have waived their rights to participate in any liquidation distribution with respect to shares of common stock owned by them immediately prior to the IPO. FCF, as holder of the Insider Units, has also waived such rights with respect to the Insider Unit Shares included in the Insider Units. As a consequence of the provisions of Fortissimo's second amended and restated certificate of incorporation and such waivers, a liquidating distribution will be made only with respect to the Public Shares and no liquidating distribution will be made with respect to any other shares of Fortissimo capital stock. There will be no distribution from the trust account with respect to Fortissimo's warrants, which will expire worthless.

Fortissimo expects to have expended all of the net proceeds of the IPO, other than the proceeds deposited in the trust account, in pursuit of its business combination transaction. Accordingly, the per-share liquidation price for the Public Shares as of , 2008, the record date, is approximately \$, or \$ less than the per-unit offering price of \$6.00 in Fortissimo's IPO. The proceeds deposited in the trust account could, however, become subject to the claims of Fortissimo's creditors (which could be prior to the claims of the holders of the Public Shares and could include vendors and service providers Fortissimo has engaged to assist it in connection with its search for a target business and that are

owed money by it, as well as target businesses themselves) and there is no assurance that the actual per-share liquidation price will not be less than \$, due to those claims. If Fortissimo liquidates prior to the consummation of a business combination, our directors have agreed to be personally liable to pay debts and obligations to vendors and other entities that are owed money by Fortissimo for services rendered or products sold to Fortissimo, or to any target business, to the extent such creditors bring claims that would otherwise require payment from moneys in the trust account. There is no assurance, however, that they would be able to satisfy those obligations. Also, as there will be no funds remaining to pay the costs associated with the implementation and completion of our liquidation and distribution, FCF, one of our initial stockholders, has agreed to advance us the funds necessary to pay such costs and complete such liquidation (currently anticipated to be no more than approximately \$50,000) and not to seek repayment for such expenses. However, if FCF is unable to satisfy this obligation, this would reduce the amount held in the trust account. Accordingly, we cannot assure you that the per-share distribution from the trust account, if we liquidate, will not be less than \$, plus interest, due to claims of creditors.

Our public stockholders will be entitled to receive funds from the trust account only in the event of our liquidation or if the stockholders seek to convert their respective shares into cash upon a business combination which the stockholder voted against and which is completed by us. In no other circumstances will a stockholder have any right or interest of any kind to or in the trust account.

Under the Delaware General Corporation Law, stockholders may be held liable for claims by third parties against a corporation to the extent of distributions received by them in a dissolution. If the corporation complies with certain procedures set forth in Section 280 of the Delaware General Corporation Law intended to ensure that it makes reasonable provision for all claims against it, including a 60-day notice period during which any third-party claims can be brought against the corporation, a 90-day period during which the corporation may reject any claims brought, and an additional 150-day waiting period before any liquidating distributions are made to stockholders, any liability of stockholders with respect to a liquidating distribution is limited to the lesser of such stockholder's pro rata share of the claim or the amount distributed to the stockholder, and any liability of the stockholder would be barred after the third anniversary of the dissolution. However, as stated above, it is our intention to make liquidating distributions to our stockholders as soon as reasonably possible after October 11, 2008 and, therefore, we do not intend to comply with those procedures. As such, our stockholders could potentially be liable for any claims to the extent of distributions received by them and any liability of our stockholders may extend well beyond the third anniversary of such date.

Because we will not be complying with Section 280, Section 281(b) of the Delaware General Corporation Law requires us to adopt a plan that will provide for our payment, based on facts known to us at such time,

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of (i) all existing claims, (ii) all pending claims and (iii) all claims that may be potentially brought against us within the subsequent 10 years. Accordingly, we would be required to provide for any claims of creditors known to us at that time or those that we believe could be potentially brought against us within the subsequent 10 years prior to our distributing the funds in the trust account to our public stockholders. However, because we are a blank check company, rather than an operating company, and our operations will be limited to searching for prospective target businesses to acquire, the only likely claims to arise would be from potential target businesses, from all of whom we've received agreements waiving any right, title, interest or claim of any kind they may have in or to any monies held in the trust account, or our vendors (such as accountants, lawyers, investment bankers, etc.). As a result, the claims that could be made against us are significantly limited and the likelihood that any claim that would result in any liability extending to the trust is remote. Nevertheless, such agreements may not be enforceable. Accordingly, we cannot assure you that third parties will not seek to recover from our stockholders amounts owed to them by us.

Additionally, if we are forced to file a bankruptcy case or an involuntary bankruptcy case is filed against us that is not dismissed, the proceeds held in the trust account could be subject to applicable bankruptcy law, and may be included

in our bankruptcy estate and subject to the claims of third parties with priority over the claims of our stockholders. Also, in any such case, any distributions received by stockholders could be viewed under applicable debtor/creditor and/or bankruptcy laws as either a preferential transfer or a fraudulent conveyance. As a result, a bankruptcy court could seek to recover all amounts received by our stockholders. Furthermore, because we intend to distribute the proceeds held in the trust account to our public stockholders promptly after October 11, 2008, this may be viewed or interpreted as giving preference to our public stockholders over any potential creditors with respect to access to or distributions from our assets. In addition, our board may be viewed as having breached their fiduciary duties to our creditors and/or may have acted in bad faith, and thereby exposing itself and our company to claims of punitive damages, by paying public stockholders from the trust account prior to addressing the claims of creditors and/or complying with certain provisions of the Delaware General Corporation Law with respect to our liquidation. We cannot assure you that claims will not be brought against us for these reasons. To the extent any bankruptcy or other claims deplete the trust account, we cannot assure you we will be able to return to our public stockholders at least \$ per share.

Facilities

Fortissimo Capital Management Ltd (FCM) makes available to us a small amount of office space and certain office and secretarial services, as we may require from time to time. We have agreed to pay FCM \$7,500 per month for these services. Through December 31, 2007, an aggregate of approximately \$110,000 has been incurred for such services. FCM is controlled by Yuval Cohen, our Chairman and Chief Executive Officer. FCM provides management services to and is affiliated with FCF. This arrangement is solely for our benefit and is not intended to provide FCF or Mr. Cohen compensation in lieu of salary. We believe, based on rents and fees for similar services in Israel, that the fee charged by FCM is at least as favorable as we could have obtained from an unaffiliated person. However, as our directors may not be deemed independent, we did not have the benefit of disinterested directors approving this transaction. This arrangement began on October 11, 2006 and will continue until we complete our merger with Psyop or another business combination.

Employees

Fortissimo presently has five executive officers, all of whom are members of its board of directors. These individuals are not obligated to contribute any specific number of hours per week and devote only as much time as they deem necessary to our affairs. Fortissimo does not intend to have any full time employees prior to the consummation of the merger.

Periodic Reporting and Audited Financial Statements

Fortissimo has registered its securities under the Securities Exchange Act of 1934, as amended (the Exchange Act), and has reporting obligations, including the requirement to file annual and quarterly reports with the SEC. In accordance with the requirements of the Exchange Act, Fortissimo s annual reports contain financial statements audited and reported on by Fortissimo s independent accountants. Fortissimo has filed

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with the SEC its Annual Report on Form 10-KSB covering the fiscal year ended December 31, 2006 and its Quarterly Reports on Form 10-QSB covering the quarters ended March 31, 2007, June 30, 2007 and September 30, 2007.

Legal Proceedings

There are no legal proceedings pending against Fortissimo.

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MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS FORTISSIMO

The following discussion should be read in conjunction with Fortissimo's financial statements and related notes thereto included elsewhere in this proxy statement. This discussion includes forward looking statements that involve risks, uncertainties and assumptions. Fortissimo's actual results and the timing of events could differ materially from those anticipated in the forward looking statements as a result of many factors, including those discussed under Risk Factors and elsewhere in this proxy statement. See Forward-Looking Statements.

Fortissimo incorporated on December 27, 2005 as a blank check company whose objective is to acquire an operating business that has manufacturing operations or research and development facilities located in Israel, or that is a company operating outside Israel which management believes would benefit from establishing operations or facilities in Israel. We intend to utilize cash derived from the proceeds of our public offering, our capital stock, debt or a combination of cash, capital stock and debt, in effecting a business combination.

We consummated our initial public offering on October 17, 2006. All activity from December 27, 2005 through October 17, 2006 related to our formation and our initial public offering. Since October 17, 2006, we have been searching for prospective target businesses to acquire.

Net income of \$89,329 for the fiscal year ended December 31, 2006 consisted of net financial income of \$223,775 offset by \$89,973 of general and administrative expenses and a tax provision of \$44,473.

Net income of \$318,625 reported for the nine months ended September 30, 2007 consists primarily of \$67,500 expense for administrative services, \$33,750 expense for director and officer liability insurance, \$168,163 for legal, accounting and other professional services, \$19,313 for franchise taxes, and \$48,703 for other expenses. Interest on the trust fund investment was \$646,569, excluding \$161,541 of deferred interest, and interest earned on the money market account was \$9,485.

Net income of \$51,278 reported for the three months ended September 30, 2007 consists primarily of \$22,500 expense for administrative services, \$11,250 expense for director and officer liability insurance, \$129,644 for legal, accounting and other professional services, \$6,437 for franchise taxes and \$18,644 for other expenses, offset by an income tax benefit of \$42,501. Interest on the trust fund investment was \$194,881, excluding \$48,690 of deferred interest, and interest earned on the money market account was \$2,372.

Net loss of \$350 reported for the nine months ended September 30, 2006 consists of administrative expenses.

Net income of \$404,954 reported for the period from December 27, 2005 (inception) to September 30, 2007 consists primarily of \$43,736 expense for director and officer liability insurance, \$87,526 expense for administrative services, \$45,063 for franchise taxes, \$191,202 for legal, accounting and other professional services, \$44,473 for federal

income taxes and \$62,875 for other expenses. Interest on the trust fund investment was \$870,344, excluding \$217,450 of deferred interest, and interest earned on the money market account was \$9,485.

We consummated our initial public offering on October 17, 2006. After deducting the underwriting discounts and commissions and the offering expenses, the total net proceeds to us from the offering were approximately \$26,633,586, of which \$26,257,650 was deposited into the trust account (or \$5.79 per share sold in the offering, including the over-allotment option). The remaining proceeds are available to be used by us to provide for business, legal and accounting due diligence on prospective acquisitions and continuing general and administrative expenses. We will use substantially all of the net proceeds of this offering to acquire a target business, including identifying and evaluating prospective acquisition candidates, selecting the target business, and structuring, negotiating and consummating the business combination. To the extent that our capital stock is used in whole or in part as consideration to effect a business combination, the proceeds held in the trust account as well as any other net proceeds not expended will be used to finance the operations of the target business. We believe we will have sufficient available funds outside of the trust fund to operate through October 11, 2008, assuming that a business combination is not consummated during that time. From

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October 17, 2006 through October 17, 2008, we anticipate spending approximately \$180,000 for the administrative fee payable to Fortissimo Capital Management Ltd (FCM) (\$7,500 per month for two years), \$200,000 of expenses for legal, accounting and other expenses attendant to the due diligence investigations, structuring and negotiating of a business combination, \$100,000 for expenses for the due diligence and investigation of a target business, \$100,000 of expenses in legal and accounting fees relating to our SEC reporting obligations and \$200,000 for general working capital that will be used for miscellaneous expenses and reserves, including approximately \$100,000 for director and officer liability insurance premiums. We do not believe we will need to raise additional funds following this offering in order to meet the expenditures required for operating our business. However, we may need to raise additional funds through a private offering of debt or equity securities if such funds are required to consummate a business combination that is presented to us. We would only consummate such a financing simultaneously with the consummation of a business combination.

Commencing on October 11, 2006 and ending upon the acquisition of a target business, we began incurring a fee from FCM, an affiliate of Fortissimo Capital Fund GP, L.P. (FCF), one of our initial stockholders, of \$7,500 per month for providing us with office space and certain general and administrative services. In addition, in December 2005 and in January 2006, FCF advanced an aggregate of \$115,000 to us for payment on our behalf of offering expenses. These loans were repaid following our initial public offering from the proceeds of the offering.

In connection with our initial public offering, we issued an option, for \$100, to EarlyBirdCapital to purchase 400,000 units at an exercise price of \$7.50 per unit, with each unit consisting of one share of common stock and two warrants (the Underwriter's Option). The warrants included in such units are exercisable at \$5.00 per share. We accounted for the fair value of the Underwriter's Option, inclusive of the receipt of the \$100 cash payment, as an expense of the public offering resulting in a charge directly to stockholders' equity. The Company estimates that the fair value of the Underwriter's Option is approximately \$1,485,882 (\$3.71 per Unit) using a Black-Scholes option-pricing model. The fair value of the Underwriter's Option is estimated as of the date of grant using the following assumptions: (1) expected volatility of 77.9%, (2) risk-free interest rate of 4.77% and (3) expected life of 5 years. The expected volatility in the preceding sentence was calculated as an average of the volatilities of publicly-traded companies in the United States, with a market capitalization between \$20 million and \$200 million, which are Israeli or Israeli-related.

In calculating volatility for the representative companies, we used daily historical volatilities for the period of time equal to the term of the option (5 years). The Underwriter's Option may be exercised for cash or on a cashless basis, at the holder's option, such that the holder may use the appreciated value of the option (the difference between the

exercise prices of the option and the underlying Warrants and the market price of the Units and underlying securities) to exercise the option without the payment of any cash. The Company will have no obligation to net cash settle the exercise of the Underwriter's Option or the Warrants underlying the Underwriter's Option. The holder of the Underwriter's Option will not be entitled to exercise the Underwriter's Option or the Warrants underlying the Underwriter's Option unless a registration statement covering the securities underlying the Underwriter's Option is effective or an exemption from registration is available. If the holder is unable to exercise the Underwriter's Option or underlying Warrants, the Underwriter's Option or Warrants, as applicable, will expire worthless.

We have used the net proceeds of our initial public offering not held in trust to identify and evaluate prospective acquisition candidates, select our target business, and structure, negotiate and consummate our business combination.

At December 31, 2007, we had cash outside of the trust account of \$35,239, prepaid expenses of \$1,456, current liabilities of \$117,264 and deferred acquisition costs of \$352,380. Our directors have agreed that, if we are unable to complete the business combination with Psyop or another party and are forced to liquidate, they will be personally liable to pay debts and obligations to vendors or other entities that are owed money by us for services rendered or products sold to us, or to any target business, to the extent they have successful claims against the funds in our trust account.

Off-Balance Sheet Arrangements

Options and warrants issued in conjunction with our IPO are equity-linked derivatives and accordingly represent off-balance sheet arrangements. The options and warrants meet the scope exception in paragraph

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11(a) of Financial Accounting Standard (FAS) 133 and are accordingly not accounted for as derivatives for purposes of FAS 133 but instead are accounted for as equity.

Subsequent Event

As more fully described under "The Merger Proposal" and "The Merger Agreement," Fortissimo has entered into a merger agreement, pursuant to which its wholly owned subsidiary, Merger Sub, will merge into Psyop, with Psyop being the surviving corporation and becoming a wholly owned subsidiary of Fortissimo. The merger agreement also provides that Fortissimo will purchase all of the outstanding membership interests of Blacklist, whose members are the same persons who are the shareholders of Psyop. As a result of such purchase, Blacklist will become a wholly owned subsidiary of Fortissimo. Within 10 days thereafter, Psyop will merge into Fortissimo, which will change its name to Psyop, Inc.

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DIRECTORS AND EXECUTIVE OFFICERS OF FORTISSIMO FOLLOWING THE MERGER

As of the completion of the merger, Fortissimo's directors and executive officers will be as set forth below:

Name Age Position

Board of Directors and Committees of the Board

After the merger, Fortissimo's board of directors will consist of seven directors, of whom three will be selected by Psyop, at least one of whom will be an independent director under applicable SEC and exchange rules; two will be selected by Fortissimo, at least one of whom will be an independent director under applicable SEC and exchange rules; and two will be jointly selected by Psyop and Fortissimo, each of whom will be an independent director under applicable SEC and exchange rules.

Board Meetings and Attendance

Fortissimo's board of directors met five times during the fiscal year ended December 31, 2007. During fiscal 2007, each director attended at least 75% of the aggregate of the number of meetings of the board of directors.

Director Attendance at Annual Meeting of Stockholders

All directors are encouraged to attend the annual meeting of stockholders.

Board Committees

Audit Committee

Upon consummation of the merger, the board of directors of Fortissimo will establish an audit committee with members, each an independent director as defined by the rules of the SEC. The purpose of the audit committee will be to appoint, retain, set compensation of, and supervise Fortissimo's independent registered public accounting firm, review the results and scope of the audit and other accounting related services and review Fortissimo's accounting practices and systems of internal accounting and disclosure controls. Since the audit committee will not be formed until the consummation of the merger, it has not held any prior meetings.

Nominating Committee

Upon consummation of the merger, the board of directors of Fortissimo will establish a nominating committee with members, each an independent director as defined by applicable SEC and exchange rules. The purpose of the nominating committee will be to oversee the selection of persons to be nominated to serve on our board of directors. The nominating committee will consider persons identified by its members, management, stockholders, investment bankers and others. Since the nominating committee will not be formed until the consummation of the merger, it has not held any prior meetings.

Compensation Committee

As no executive officer of Fortissimo has received to the date of this proxy statement any cash or non-cash compensation for services rendered to Fortissimo, a compensation committee has been unnecessary. Upon

consummation of the merger, the board of directors of Fortissimo will establish a compensation committee with members, each an independent director within the meaning of applicable SEC and exchange rules. The purpose of the compensation committee will be to review and approve compensation paid to Fortissimo's officers and to administer

Fortissimo's compensation plans, including authority to make and modify awards under such plans. Since the compensation committee will not be formed until the consummation of the merger, it has not held any prior meetings.

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Communications with the Board of Directors

The stockholders may communicate with the board of directors and executive officers by sending written communications addressed to such person or persons in care of Fortissimo Acquisition Corp., 14 Hamelacha Street, Park Afek, Rosh Haayin Israel 48091. All communications will be compiled by the Secretary and submitted to the addressee.

Code of Ethics

We have adopted a code of ethics that applies to our directors, officers and employees. We will provide a copy of the code of ethics to any person without charge upon request. Requests for copies of our code of ethics should be sent in writing to Fortissimo Acquisition Corp., 14 Hamelacha Street, Park Afek, Rosh Haayin Israel 48091, Attention: Corporate Secretary.

Compensation of Directors

Fortissimo's directors do not currently receive any cash compensation for their services as members of the board of directors. Upon consummation of the merger, non-employee directors of Fortissimo will receive varying levels of compensation for their services as directors based on their eligibility as members of Fortissimo's audit, nominating and compensation committees. Fortissimo anticipates determining director compensation in accordance with industry practice and standards.

Compensation of Officers

No officer has received any cash compensation for services rendered to us. No compensation of any kind, including finders, consulting or other similar fees, will be paid to any of our initial stockholders, our officers and directors, or any of their respective affiliates, prior to, or for any services they render in order to effectuate, the consummation of a business combination. However, such individuals and entities will be reimbursed for any out-of-pocket expenses incurred in connection with activities on our behalf such as identifying potential target businesses and performing due diligence on suitable business combinations. There is no limit on the amount of these out-of-pocket expenses and there will be no review of the reasonableness of the expenses by anyone other than our board of directors, which includes persons who may seek reimbursement, or a court of competent jurisdiction if such reimbursement is challenged. Because our directors may not be deemed independent, we generally do not have the benefit of independent directors examining the propriety of expenses incurred on our behalf and subject to reimbursement.

Summary Compensation Table

Fortissimo did not pay any of its executive officers salary or compensation during the fiscal year ended December 31, 2007.

Grants of Plan-Based Awards

Fortissimo does not have an existing incentive plan for the grant of options or other awards.

Outstanding Equity Awards at Fiscal Year-End

Fortissimo does not have an existing incentive plan for the grant of options or other awards.

Option Exercises and Stock Vested

Fortissimo does not have an existing incentive plan for the grant of options or other awards.

Directors Compensation

Fortissimo did not pay any compensation to its directors for the fiscal year ended December 31, 2007.

Equity Compensation Plan

Fortissimo does not currently have any authorized or outstanding equity compensation plans.

Employment Agreements

Psyop has entered into employment agreements with each of its shareholders that will become effective upon the closing of the merger, at which time Psyop's obligations under the agreements will become the

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obligations of Fortissimo. Each Psyop shareholder will be employed pursuant to his or her agreement in the same executive capacity as he or she held prior to the merger Mr. Booth-Clibborn as Chief Executive Officer, Mr. Selinger as Vice President of Operations and Finance, Mr. Lane as Executive Producer and the other executives as Creative Directors. Each agreement will be for an employment term of three years, subject to earlier termination in certain circumstances. After the three-year term is concluded, employment will continue on an at will basis and may be terminated by either Fortissimo or the executive at any time.

Each agreement will provide for compensation consisting of a specified base annual salary, a discretionary annual bonus of up to \$75,000 that will be determined based on milestones that the compensation committee of Fortissimo's board of directors will establish for each fiscal year, 15 paid vacation days per year (or a greater number of days as provided by Fortissimo's vacation policy in effect from time to time), health and dental insurance, participation in Fortissimo's 401(k) and profit sharing plans and short and long term disability insurance. Salaries will be subject to cost-of-living increases for the second and third years of the employment term. The base annual salaries will be

\$275,000 for Mr. Booth-Clibborn, \$200,000 for Mr. Selinger and \$225,000 for the other executives (other than Mr. Lane, whose base annual salary has not yet been established).

The employment agreements are subject to termination upon the executive's death or disability (which is defined to be the inability of the executive to perform his or her duties for a period of more than 3 consecutive months or for periods aggregating more than 120 days in any 360 day period as a result of physical or mental illness or disability).

The agreements are also terminable by Fortissimo for cause, which is defined as a good faith finding by Fortissimo's board of directors that the executive (a) failed to perform (other than by reason of physical or mental illness or disability for a period of less than three (3) consecutive months or in aggregate less than 120 days during any 360-day period) his or her assigned duties diligently or effectively or was negligent in the performance of these duties, provided that the executive was given prior written notice of such deficiencies and was granted thirty (30) days to correct any such deficiencies; (b) materially breached the employment agreement in a manner other than as set forth in the previous clause (a), which breach is materially adverse to Fortissimo and has not been cured within thirty (30) days after written notice of such breach has been given to the executive by Fortissimo; (c) breached his or her Proprietary Rights, Non-Disclosure, Developments, Non-Competition, and Non-Solicitation Agreement; (d) committed fraud, theft or embezzlement; (e) committed willful misconduct relating to Fortissimo; (f) engaged in any conduct that is materially harmful to the business, interests or reputation of Fortissimo; or (g) was convicted of, or pleading guilty or nolo contendere to, any felony.

The executive may terminate the agreement for good reason, which is defined as (a) a material breach by Fortissimo of the terms of the employment agreement; (b) a liquidation, bankruptcy or receivership of Fortissimo; (c) the relocation of the executive's place of work such that the distance from the executive's primary residence to his or her place of work is increased by more than fifty (50) miles; (d) any material diminution of the executive's duties and responsibilities. For purposes hereof, an isolated or inadvertent action by Fortissimo that is not taken in bad faith and that is remedied by Fortissimo as soon as practicable after notice thereof is given by the executive shall not be deemed a material diminution of the executive's duties and responsibilities; or (e) the failure of Fortissimo to have a successor assume the obligations under the employment agreement in the event of a Change of Control. Change of Control means mean (i) any person or entity other than Fortissimo who acquires securities of Fortissimo other than from the executive or his or her affiliates (in one or more transactions) and has 50% or more of the total voting power of all Fortissimo's securities then outstanding; (ii) a sale of all or substantially all of the assets of Fortissimo; or (iii) if Fortissimo's business is substantially operated through its subsidiaries, a sale of all or substantially all of the assets of all of its subsidiaries (taken as a whole). Termination by the executive for good reason can only occur if (i) the executive has given Fortissimo a written notice indicating the existence of a condition giving rise to good reason and Fortissimo has not cured the condition giving rise to good reason within thirty (30) days after receipt of such notice, and (ii) such notice is given within sixty (60) days after the initial occurrence of the condition giving rise to good reason.

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Upon termination by Fortissimo without cause or by the executive for good reason, Fortissimo will be obligated to pay the executive all accrued salary, vacation pay, expense reimbursements and any other sums due to the executive through the date of termination. In addition, the executive shall be entitled to receive the following severance benefits, subject to the executive signing and not revoking a severance and release agreement drafted by and satisfactory to Fortissimo: (i) for a period of six months (three months with respect to Messrs. Lane, Selinger and Staves) following the executive's date of termination, in accordance with Fortissimo's regularly established payroll procedure, Fortissimo will continue to pay to the executive his or her base salary; and (ii) should the executive be eligible for and elect to continue receiving group medical and dental insurance pursuant to the federal COBRA law, 29 U.S.C. §1161 et seq., Fortissimo will, for 12 months (3 months with respect to Messrs. Lane, Selinger and Staves) following the executive's

date of termination, pay all premium costs for such continued coverage. Also, the Restrictive Period (as defined in the executive's Proprietary Rights, Non-Disclosure, Developments, Non-Competition and Non-Solicitation Agreement) will be deemed modified such that it is reduced to a six month period (three month period with respect to Messrs. Lane, Selinger and Staves).

Except for a termination by Fortissimo without cause or by the executive for good reason, upon the termination of the executive's employment for any reason before or after the expiration of the three-year employment term, the obligations of Fortissimo to pay the executive's compensation shall immediately cease, and the executive shall be entitled to only the base salary, vacation pay, expense reimbursements and any other sums due to the executive through his or her last day of employment.

Pursuant to Proprietary Rights, Non-Disclosure, Developments, Non-Competition, and Non-Solicitation Agreements between Fortissimo and each executive that will be in effect following the merger, the executive is obligated to keep confidential all of Fortissimo's proprietary information (as defined in the agreement) and to disclose and assign to Fortissimo all inventions, creations, improvements and other developments relating to Fortissimo's business that are created by the executive. These agreements also provide that, for twelve months following the termination of an executive's employment for any reason (which period is reduced to six months or three months under the employment agreements if such termination is by Fortissimo without cause or by the executive for good reason), the executive may not work for or have more than a 1% interest in any company that competes with Fortissimo, solicit for employment anyone who was an employee or independent contractor of Fortissimo within the prior six months or solicit clients, customers, accounts or prospective clients, customers or accounts of Fortissimo that were contacted, solicited or served by the executive while the executive was employed by Fortissimo.

Auditors Fees

The following table summarizes the fees of Goldstein Golub Kessler LLP (GGK), our independent registered public accounting firm, billed to us for the fiscal years ended December 31, 2007 and December 31, 2006.

Fee Category	2007 (to 9/30/07)	Fiscal 2006
Audit Fees ⁽¹⁾	\$ 21,893	\$ 25,950
Audit-Related Fees ⁽²⁾	\$ 0	\$ 45,990
Tax Fees ⁽³⁾	\$ 0	\$ 2,546
All Other Fees	\$ 0	\$ 0
Total Fees	\$ 21,893	\$ 74,486

Audit fees consist of fees for the audit of our financial statements, the audit of our internal control over financial (1) reporting, the review of the interim financial statements included in our quarterly reports on Form 10-Q, and other professional services provided in connection with statutory and regulatory filings or engagements.

(2) Audit-related fees consist of fees for assurance and related services that are reasonably related to the performance of the audit and the review of our financial statements and which are not reported under Audit Fees .

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(3) Tax fees consist of fees for tax compliance, tax advice and tax planning services. Tax compliance services, which relate to the 2006 income tax returns, accounted for total tax fees billed in Fiscal 2006.

Pre-Approval Policies and Procedures

We currently do not have an audit committee.

Section 16(a) Beneficial Ownership Reporting Compliance

Section 16(a) of the Exchange Act requires Fortissimo's officers and directors and persons who beneficially own more than 10% of Fortissimo's common stock to file initial reports of ownership of such securities and reports of changes in ownership of such securities with the SEC. Based solely on its review of the copies of such reports furnished to Fortissimo, or representations from certain reporting persons that no other reports were required, Fortissimo believes that the reporting persons complied with all Section 16(a) filing requirements.

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BUSINESS OF PSYOP

Overview

Headquartered in New York City, Psyop is an award-winning provider of design based 3D animation, innovative visual effects and digital content for the advertising market. Psyop produces creative advertisements on behalf of premier brands in a variety of industries, including food and beverage, sports, automotive, retail and financial services. In addition to its creative production for television advertising, Psyop has recently expanded into producing content for other, growing forms of electronic marketing including short themed branded films, ads shown in movie theaters, in-store and site specific presentations and the internet.

Representative Projects

The following chart lists some of the brands on behalf of whom Psyop has produced advertising projects.

(Trademarks shown in this report are the property of the owners thereof.)

Company History

Psyop was founded in April 2000 by five creative individuals who, as a group, were able to provide all of the disciplines needed to create and execute animation projects from start to finish. The initial founders worked as creative directors, designers, and graphic artists at Viacom (MTV, Nickelodeon), USA Networks, Sci-Fi Channel and Lee Hunt. Their collective areas of expertise include conception, design, direction, 3-D and 2-D animation and all of the associated technologies. All of Psyop's founders are currently fulltime employees of the company.

Since its founding, Psyop has grown organically and, as of December 31, 2007, employed 74 people on its staff at its headquarters in New York City. It also engages a range of freelance personnel as required on a project by project basis. As a result of its growth, Psyop's revenues have increased from approximately \$2 million in 2000 to nearly \$16 million in the year ended December 31, 2006. In the nine months ended September 30, 2007, Psyop generated revenue of approximately \$19.8 million, as compared with \$11.7 million for comparable 2006 period, a 72% increase

(unaudited).

Over the years, Psyop has won numerous awards and accolades for its creative output. These include:

- * Cannes Lion (2007 silver award),
- * Clio (2007 gold, silver and bronze awards, 2004 silver award),
- * The One Show (2007 bronze award),
- * Art Director s Club (2007 silver, Distinctive Merit),

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- * Andy Awards (2007 gold and bronze awards),
- * Promax/Broadcast Design Awards (BDA) (2007 three gold awards, 2005 4 gold and 1 silver awards, 2003 silver and bronze awards, 2002 1 gold, 3 silver and 1 bronze awards),

- * International Design (I.D.) Magazine (2004 and 2007),

- * Creativity Awards (2007),

- * Design and Art Direction (D&AD) book (2001 and 2007),

- * Association of Independent Commercial Production Companies (AICP) show (2003 through 2007).

Psyop was nominated for an Emmy in 2007 for the Coca Cola Happiness Factory spot and was also included in the 2007 Smithsonian Institution s Cooper Hewitt Design Museum s Triennial Review of design at the center of contemporary American culture based on the company s overall work.

Psyop s principal executive offices are located at 124 Rivington Street, New York, New York 10002. Its phone number is 212-533-9055. Psyop maintains a website at www.psyop.tv; however, information in, or that can be accessed through, its website is not to be considered part of this proxy statement.

Psyop s Current Business

Psyop s principal clients are advertising agencies, who engage Psyop to create content, on a project by project basis, on behalf of their own clients. At present, only a small portion of Psyop s business is received directly from the corporate brands. Typically, Psyop executes a contract with an advertising agency or corporate brand that requires payment of half of the fees up front and the remainder upon completion of certain milestones. A typical project will range in size from a few hundred thousand dollars to over a million dollars and would take between two to three months to complete.

Psyop s business is presently run through three business units Psyop, Mass Market and Blacklist. Below is a brief description of each business unit.

Psyop The Psyop business unit is a design-led, full service production unit for advertising agencies, marketers and content creators. Psyop offers creative development and innovative visual effects combining the expertise of directors, designers and visual effects artists utilizing a collaborative and multidisciplinary approach to deliver the desired result for its clients. Psyop charges fixed fees for its services.

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Mass Market Mass Market specializes in the production of visual effects. Mass Market often works together with Psyop on mixed media projects that include both animation and live action imagery. In addition, Mass Market works as an independent entity with third party agencies, production companies and other content creators. Mass Market charges fixed fees for its services.

Blacklist Blacklist is a representation arm for design-led commercial and content creators through which Psyop outsources projects and receives a percentage of the project cost for lead generation, branding, mentoring and project management.

Psyop's Strengths

Psyop believes that its strengths include:

Solid Reputation: Over the years, Psyop has earned an excellent reputation for its creative ability, innovation, execution and on-time delivery of complex and challenging animation and visual effects projects. Its track record creates demand for its services and has enabled it to leverage its abilities by outsourcing and overseeing certain projects via its Blacklist division.

Talented Team: The unique corporate culture at Psyop breeds a collaborative effort and multidisciplinary approach among its directors, designers and visual effects artists that enables Psyop to deliver superb quality work in a timely manner. Its innovative and creative work facilitates its ability to recruit and retain top talent in the industry.

Strong Relationships with Advertising Agencies: Psyop produces highly successful and creative ad campaigns for renowned global brands and through its work has developed strong relationships with leading advertising agencies and advertisers.

End to End Solution: Psyop developed in-house production processes that enable it to serve as a one-stop-shop, providing a full suite of solutions to the advertising industry. It is able to conduct a project from concept through design and all stages of production.

Psyop's Market

Psyop provides animation and visual effects primarily to the television advertising industry. Psyop's core strength in creating highly entertaining, compelling, narrative based advertising is becoming critical as leading marketers are seeking to differentiate their messages and their brands in today's cluttered advertising world. In addition, as advertising skipping technologies such as Tivo become more popular and audiences become more fragmented, the stand-alone 30 second television commercial is becoming less effective in reaching consumers. Advertisers understand that they need to reach out and engage their consumers and that messages need to be more focused and better targeted. Television advertising will be one tool, with its own strengths and weaknesses, with which to reach target audiences. Other media, such as online video, cinema, branded entertainment and podcasts, are becoming increasingly important and, used effectively with good content, provide a huge opportunity to reach consumers in more effective ways.

Psyop is working closely with advertising agencies and leading brands to facilitate message creation in this evolving market. It is increasingly being called upon earlier in the marketing process as agencies and marketers experiment with and formulate effective branding and communication strategies. For example, following the worldwide success of the Happiness Factory commercial for Coke (which was released in August of 2006), Psyop created a 6 minute branded content piece for the New World of Coke Visitor Center in Atlanta, a 3-1/2 minute short movie for on-line distribution and assets (characters, animations, environments and the like) for a Happiness Factory website and interactive game. The campaign that Psyop created for Fanta is also being rolled out worldwide, not only using the

commercials Psyop produced, but also using the assets (characters, designs, environments, etc.) for new spots, on-line sites, point of sale material and other merchandising material.

Although Psyop is pioneering new advertising mediums, management believes that in the near future a majority of its revenues will continue to be derived from television related advertising. Television advertising may be growing at a slower pace than internet advertising, yet it is still a large market and a critical tool through which advertisers seek to relay their message. Television advertising expenditure is expected to continue growing in absolute terms, but its portion of the overall advertising market is expected to decrease, as

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wider use of other platforms (i.e., the internet) becomes the norm. The amount spent on television advertising in the United States, as mentioned above, is estimated to reach \$60 billion in 2009.

Television advertising expenditures in many markets outside of the United States are expected to increase at even faster rates. These include such emerging markets as Eastern Europe, Russia and Pacific-Asia. Approximately half of Psyop's business in recent periods has been from non-US based advertising agencies, predominately Europe but significantly in China, as well. Psyop intends to invest in growing its non-US business and plans to establish a London operation in late 2008.

Psyop believes its outstanding creative ability will enable it to continue to be a preferred vendor for advertisers as they evolve their consumer initiatives and that Psyop's proven strength in helping to strategize and develop engaging brand messages will enhance the value of Psyop's services in the new advertising landscape.

Clients and Projects

Psyop's direct clients are predominantly advertising agencies. In the first nine months of 2007, and for the full year of 2006 almost all of Psyop's revenues came from this group. Wieden+Kennedy (Amsterdam and Portland) was Psyop's largest client during 2006, providing approximately \$3.1 million of revenues, or 19.6% of Psyop's revenues in that year, and \$4.0 million in the first nine months of 2007 (approximately 20% of revenues during that period). Major projects for Wieden+Kennedy included multiple projects for Coca-Cola and projects for Nike, the National Basketball Association (NBA) on Entertainment and Sport Programming Network (ESPN), Electronic Arts (EA Games) and Partnership for Drug Free America (PDFA).

Psyop's second largest client during the 2006-2007 period was BBDO (New York, Paris and Dublin), which provided revenues of approximately \$2.7 million or 17 % of total revenues during 2006 and \$2.5 million or 12.4% of revenues during the first nine months of 2007. Projects for this firm were done for Bank of America, AIG Insurance, AOL, Aquafina, Cingular (now AT&T), Mountain Dew, Dodge, Ebay, General Electric, Pepsi, Sierra Mist, Target, Mercedes-Benz and Guinness.

Other significant clients include:

TBWA, Shanghai and Singapore (*projects for Martell and Adidas*)
JWT, New York and London (*projects for HSBC, Caress, L.L. Bean, Huggies and Shell Oil*)

Ogilvy, New York and London (*projects for Fanta and Ski*)

Y&R Chicago (*projects for Miller, UNICEF and Bacardi*)

Saatchi LA (*projects for Toyota and Wendy's*)

DDB New York, Chicago and Paris (*projects for Pepsi, Epson, Gardasil, Budweiser and Bouygues Telecom*)

McCann Erikson, New York (*projects for MasterCard, Poland Spring and the U.S. Army*)
Lowe New York (*project for GMC*)
Publicis Paris (*project for Renault*)

Strategy and Growth

Management believes that Psyop has developed a distinct brand in the video commercial animation/live action market that could be leveraged in several ways. Key elements of Psyop's growth strategy include:

Enhance Growth of Existing Business: Due to breakthroughs in technology, and the need to differentiate marketing messages, animation and visual effects are becoming more widely used and are replacing live action footage in advertising media. Psyop intends to leverage this trend and to continue to build its core business.

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Geographic Expansion: Psyop has been increasingly working on worldwide projects for European and Asian customers. In order to facilitate its global reach, Psyop plans to open two new offices: one in Los Angeles and another in London. The Los Angeles core team has already been hired, and will become fully operational during the first quarter of 2008. The London office is expected to open during the second half of 2008 and will focus primarily on European customers.

Acquiring talent through Blacklist: The Blacklist partner program has allowed Psyop to leverage its brand and project management skills and work with talented teams in a global manner. Most of the Blacklist projects have been executed by small teams in Sweden, Spain and Brazil. Psyop believes that Blacklist is a useful way of assessing talented individuals and teams that could be hired to join Psyop. It intends to accelerate this program and recruit creative talent globally as opposed to paying a buyout premium when purchasing large companies.

Extend Animation and Visual Effects Expertise into Branded Content: Psyop believes that it can generate new revenue opportunities by utilizing its expertise in animation and video effects to create branded content that will be aired on the internet in the form of a standalone video or as part of virtual worlds or video games.

Expand Development of Technology: To maintain a leading edge over the competition, and to increase production efficiencies and collaboration among the creative team, Psyop intends to increase its investment in developing proprietary tools such as asset management, project management and workflow software solutions. It anticipates opening a research and development facility in Israel where it can develop its proprietary solutions in a creative, efficient and cost-effective manner.

Psyop's Creative Process

Psyop's success depends upon bringing a continued high level of creativity and uniqueness to the production of animated and mixed media (combining live action, 3D and/or 2D techniques) content for television and other advertising platforms. The creative process required to maintain the highest and freshest quality of work is delicate and involves close collaboration among the various participants—the clients, the directors, the designers and the technical personnel involved with the project. There is often an element of experimentation to see what works both creatively and technically and experience with the tools and techniques from previous projects is a very important factor in developing the work. Below is a detailed description of each phase of the process that is involved in a typical television advertisement project that portrays the breadth of Psyop's service offering.

The Pitch

The process begins with a pitch - an analysis of the client's requests and the development of the director's vision or concept for the project. Based upon initial conversations with the client (most usually an advertising agency but sometimes the end-user), possible creative directions, styles, mood and tone, and techniques such as 3D, 2D, stop frame animation, and/or live action might be discussed and proposed. Based on the initial input, Psyop's team develops a written narrative proposal for the project (commonly referred to as the treatment). This will cover the overall vision, the story (usually an interpretation of the client or agency's initial idea, and sometimes expressed with pencil drawn storyboards), the style, the look and feel and the techniques proposed.

Hand in hand with the treatment, Psyop will usually develop visual style-frames - snapshots of the intended final look, or looks, of the piece, which are often described as the posters of the film. At this stage, it is not unusual for a range of styles and looks to be explored and presented to the client. Based on the feedback received, the favorite style frames are chosen and often adjusted. These serve as the visual anchor for communication with clients later in production if the job is awarded. At this stage, technical directors are consulted to provide assurance that the director's vision is capable of being produced in an efficient and timely manner. This stage of the process culminates in a presentation to the client, who in turn communicates with the end-user customer. Advertising agencies will generally recommend which company they want to work with and the clients normally go along with that recommendation. Psyop is frequently first or second choice for the job going into a pitch and is thus awarded a good percentage of jobs pitched. Sometimes,

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however, Psyop pitches and pulls out before the decision is made if it determines that it is not a good fit creatively, if the schedule cannot be worked out to fit with other commitments, or if the budget does not match the creative approach proposed.

Pre-Production

Upon the award of a project, Psyop commences its pre-production stage. For most projects, this begins with the creation of, or if they formed part of the pitch, the further development of, storyboards - individual panels that portray the story, the action and possible shot compositions and camera angles. These panels are then edited together in sequence to form a boardamatic, which starts to inform the team mainly about the timing, pacing and rhythm of the piece. The boardamatic is revised and reviewed by the project director and the clients until the desired result is achieved. At the same time as developing storyboards and boardamatics, Psyop usually also continues to develop the designs or style frames for the project, refining and improving what was presented for the pitch, further defining the color palette, environments, textures, look and feel. These, too, are presented to the clients and, together with the storyboards and boardamatics, should form a clear picture of what the final piece will look and feel like.

Where a live action component is involved, a freelance production team is hired and a production office is established, generally on the Psyop premises. Based upon the nature of the film and the production budget, the producer will hire a production crew, which might be as many as 50 people for a major campaign or only a skeleton crew of eight or nine for low-budget projects.

Production/Post production

Psyop uses many different techniques to realize the vision laid out in the treatment, style frames and storyboards. The exact techniques used vary from project to project depending on the creative approach developed and agreed upon by

all parties, but usually involve some or all of the following: 3D computer graphic and animation work, 2D computer graphic and animation work, live action shooting on video or film of people, sets and/or specific elements, hand drawing or painting of graphic elements and textures, and 2D compositing of many layers of images, textures and elements to create the final image.

Whatever the initial image creation technique used, the results are always brought together in the digital realm. Computer animation, for example, is the art of creating moving images through the use of computers as opposed to using hand drawn frames as was done in traditional animation. To create the illusion of movement, an image is displayed on the computer screen that is quickly replaced by a new image that is similar to the previous one but is shifted slightly. Even hand drawn or painted elements are scanned into the computer and manipulated and applied digitally. As the technology has improved, become more powerful and less costly, access to it has become much more widespread, and the differentiating factor between companies has become talent and creative vision.

A typical Psyop production has several phases that may or may not overlap depending on the project and its schedule: 3D previsualization; 3D modeling and rigging; animation; shading and lighting; rendering; and compositing. If live action shooting is involved, that usually occurs once the 3D previsualization is complete and approved by all parties.

3D previsualization: Building on the approximate timings in the boardamatics (see above), artists place digital models of all the main elements into each scene and position digital cameras at the angles from which the three-dimensional shot is to be seen. This allows the directors to investigate the camera angles and moves that make the piece flow, tell the story and portray the product as desired. The pre-viz is done in 3-D with very rough models but, together with the designs, it gives a very clear picture of how a final piece will look and feel, and thus its approval by all parties is a critical part of Psyop's process.

Live action shooting: If required, the live action shoot will happen once the previsualization is completed and approved. The shoot will usually involve filming actors and other moving elements, either in sets or against green screen, so their images can be isolated and added in to the 3D digital world being created.

3D modeling and rigging: Digital models of all three dimensional elements in each set and of all characters are created by defining their three-dimensional shapes and adding the rigging (the sets of animation controls that allow the model to be moved or animated).

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Animation: The digital models are made to move in three dimensions by changing the animation controls over time to create a motion sequence. Artists will use various techniques to create the motion. Motion capture is sometimes used for human characters, with the actors filmed with 3D sensors attached to their bodies so their exact motion can be captured in 3D space by a computer. This data is then processed and applied to the 3D models created in the previous phase to create a base layer of movement based on real human motion, which is then further refined and finessed by the artist, according to the style required for the project. The other main technique used to create animation is simply referencing real world motion by eye or by using video references, in which, similar to an artist painting a scene from a photograph, there is a lot of room for creative interpretation.

Shading and lighting: The surface characteristics, or shading, are attached to each model to define the pattern, texture, finish and color of all the objects in each scene, and digital lighting is added into each scene. It is in this stage that the style frames and designs developed earlier are used as a guide for the artists to create all the elements needed to achieve the look laid out in those still images.

Rendering: The renderer takes the data for the models, layout, animation, shading and lights and, for each frame in the sequence, computes a two-dimensional image of how the scene looks at each point in time from the point of view of the camera. Usually all the 3D elements are rendered out as separate passes to allow maximum control in the compositing stage.

Compositing: All the elements created in 3D, and shot in live action, are layered and blended together and are sometimes color corrected. Additional elements and effects are added at this stage to achieve, as close as possible, the look laid out in the style frames and designs developed at the start of the project.

Sound: Sound effects and music are usually developed while production is underway and, at the end of the production process, they are integrated, mixed, and laid back to the final completed picture.

Depending on the final output media of the project, the final product will be put on to digital files (such as Quicktime), film, digital tape or other media.

Although the general process of a typical project is outlined above, actual work required for each job often varies due to the unique nature of each project. Psyop's expertise in the various disciplines required, enable us to provide a high quality finished product in a timely manner.

Competition

Competition in the animated and mixed media advertising production industry is highly fragmented among a number of firms, no single one or group of which has a significant share of the market. Psyop's competitors vary according to the type of project. There are many companies that utilize some of the same techniques that Psyop uses, but Psyop believes there are very few that master as many, have the same creative range, and are as renowned for outputting consistently fresh and high quality work, as Psyop. It is this range of expertise, creativity and production quality that differentiates Psyop from other companies and drives the demand for Psyop's services.

There are several companies that Psyop would consider competitors and against whom Psyop pitches regularly: Nexus Productions (London), Motion Theory (LA), Imaginary Forces (New York and LA), Stardust (New York & LA), Pleix (Paris) and Logan (LA). Recently, Psyop has been competing against A-list commercial directors from traditional live action production companies. This market space is also very fragmented and competitive but there are a few names who are very sought after -Daniel Klienman (Rattling Stick, London), Frank Budgen (Gorgeous, London), Dante Ariola, Rupert Sanders (MJZ productions), David LaChapelle (HSI productions), amongst others.

The competition for Psyop and Blacklist mainly comes from privately owned creative companies with revenues of below \$10 million, and sometimes from larger production companies with revenues of \$10 million and above. The visual effects market in which Mass Market competes is somewhat less fragmented, with a few larger players and several smaller companies all specializing in post-production operations, finishing and effects. Mass Market competes regularly against The Mill (London, New York and LA),

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Framestore (London and LA), Method (LA), and Asylum (LA). Such firms generally have revenues in the range of \$10 million to \$60 million per year and may be financed by institutional investors and other large entities.

Research & Development

In order to maintain a leading edge in the industry, upon completion of the proposed business combination, Psyop intends to develop a research and development facility in Israel, where a team of software engineers will work directly with Psyop in developing proprietary tools for specific applications. Psyop has already commissioned a report that outlines the initial plans for its research and development center and the initial projects upon which it will focus. Psyop believes that it can develop the requisite software in Israel more quickly and efficiently due to the availability and reduced cost of such expertise in that country.

Employees

At December 31, 2007, Psyop employed 74 persons, of whom 57 (including 8 executive officers) perform creative, technical and production functions; 2 perform managerial and administrative functions; and 15 perform staff and other functions. Psyop also engages creative, technical and production personnel on a freelance, independent contractor basis from a pool of over 200 such persons. Psyop considers its relations with its employees and freelance staff to be quite satisfactory.

Psyop aims to seek out and hire the most highly qualified persons in the fields in which it operates. Many of its creative, technical and production personnel are hired upon graduation from the colleges and universities that maintain programs in the fields for which Psyop requires talent. Most of these institutions are located in the United States and Psyop seeks to hire students who are at or near the tops of their classes in academic and professional achievement. However, in recent years a large number of such students have not been United States citizens or legal residents prior to the commencement of their attendance in the programs and were required to obtain student visas in order to attend the programs. For Psyop to hire them, it must obtain J1, H1-B, O1 or E3 visas. The H1-B visas in particular are limited in number and thus difficult to obtain; however, Psyop has been successful for the most part in being able to hire the people it needs who have the talent it requires. Competition for such persons is intense and the continuation of such trends may impair Psyop's ability to continue to hire sufficient numbers of people having the necessary talents and achievements. It believes, though, that the opening of its planned offices in Europe and Israel will alleviate, at least in part, potential hiring difficulties.

Properties

Psyop leases 15,700 square feet of space in 3 connected buildings in the Lower East Side of Manhattan. The primary location of 10,700 square feet is located at 124 Rivington Street, New York, N.Y. and is under a lease that continues until 2017. The leased space is used for its executive offices and production facilities. Psyop believes that such facilities will be adequate for a staff of up to 115 employees. It has no reason to believe that it would not be able to find additional space at commercially reasonable rates should it require additional space in New York City.

Psyop leases a 10,000 square feet of space at 523 Victoria Avenue, Venice, California under a lease that continues through 2017. The leased space is used for production facility and can hold up to 80 employees.

Legal Proceedings

Psyop is not a party to any pending litigation and is not aware of any threatened legal proceedings that could have a material adverse effect on its business, financial condition and/or results of operations.

Government Regulation

Psyop is not currently subject to direct federal, state or local regulation other than regulations applicable to business generally.

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MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS PSYOP

The following discussion should be read in conjunction with Psyop's consolidated and combined financial statements and related notes and Psyop's unaudited condensed consolidated financial statements and related notes included elsewhere in this proxy statement. This discussion contains forward-looking statements that involve risks and uncertainties. Psyop's actual results could differ materially from those anticipated in these forward-looking statements as a result of various factors, including those discussed below and elsewhere in this proxy statement, particularly under the headings "Forward-Looking Statements" and "Risk Factors."

Overview of Psyop

Headquartered in New York City, Psyop, Inc., its wholly-owned subsidiary Psyop UK, LLC ("Psyop UK") and an affiliate through common ownership, Psyop Services, LLC ("Psyop Services") and, together with Psyop, Inc. and Psyop UK, ("Psyop") together form an award-winning provider of design-based 3D animation, innovative visual effects and digital content for the advertising market. Psyop produces creative advertisements on behalf of premier brands in a variety of industries, including food and beverage, sports, automotive, retail and financial services. In addition to its creative production for television advertising, Psyop has recently expanded into producing content for other, growing forms of electronic marketing including short, themed, branded films, ads shown in movie theaters, in-store and site specific presentations and the Internet.

Psyop creates state-of-the-art digital motion imagery for the advertising industry in its many outlets, including television, cinema, interactive and others. Psyop intends to continue building its existing digital imagery business, which will focus opportunistically on advertising campaigns primarily utilizing animated and visual effects.

Psyop is regularly approached by leading advertising companies to help conceptualize and develop new and unique ideas for visual effects-driven and animated commercial campaigns. Psyop intends to and may invest capital and production work in major studio feature film projects that meet management's budgetary, development and return criteria in accord with its growth strategy. Within this strategy, Psyop intends to expand further into entertainment properties that provide opportunity through the convergence of films and video games. Psyop expects that the implementation of its business strategy will involve the investment of capital in expanding its services in existing and related market segments and by setting up opportunities to new geographic locations. Therefore, Psyop expects that its ability to command competitive prices, while efficiently managing projects, will lead to a healthy return on investment that is not dependent on the commercial success of its clients' products.

Entry into the production, visual effects and graphics businesses will present Psyop with significant challenges and subject its business to significant risks, which are described in the "Risk Factors" section of this proxy statement.

Psyop operates in three related and linked production areas that share leads, management and resources: (1) commercials production, (2) production services and (3) production management. The commercials production area has historically been the dominant part of Psyop's operations and is expected to continue to command a significant portion of its operations. This area takes on full projects, where Psyop designs, directs and produces the whole project. The production services area collaborates with outside production companies and directors by creating sub-portions of a project. In 2006, Psyop launched its production management area with a goal of developing a roster of outsourced facilities that complement and expand the reach on its commercial production branch. For its services, the production management area receives a commission based on the total budget it secures for its production companies. All areas collaborate and cross-market with each other on a per-project agreed upon fee structure.

Industry Trends

Visual effects and more recently animation have become an integral part of the commercial production and entertainment industry. The techniques and tools used in visual effects and animation continue to evolve rapidly in response to continuous and increased demand from motion pictures, television commercials and several other forms of marketing and entertainment outlets.

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Commercials and entertainment avenues have become increasingly reliant on digitally created content as the result of a confluence of cultural and industry trends, including:

consumers' expectations and the constant demand for new, compelling looks and techniques to make content stand out above the clutter in all mediums;

box-office success of animated movies, especially those using 3D animation, as well as visual effects-rich feature films – the top 20 grossing films in worldwide box office history are either computer animated or otherwise heavily reliant on visual effects;

the cross referencing of looks and techniques between film, advertising, video games, music videos etc.;

decrease in cost of tools and equipment, such as powerful computers, coupled with an increased sophistication of the software running on these computers;

technological advancement in delivery of visual content including broadband internet, HD television, satellite, and broadband wireless technologies; and

talent being attracted to the industry which has many good training programs in higher education institutions who have created degrees in subjects such as digital media, animation and graphic design.

Critical Accounting Policies and Estimates

Psyop's discussion and analysis of its financial condition and results of operations is based upon its consolidated and combined financial statements, which have been prepared in accordance with accounting principles generally accepted in the United States of America, or U.S. GAAP. The preparation of these financial statements requires estimates and assumptions that affect the reported amounts of assets and liabilities, revenues and expenses, and related disclosures of contingent assets and liabilities in Psyop's consolidated and combined financial statements and accompanying notes. Psyop bases its estimates on historical experience and on other assumptions that it believes to be reasonable under the circumstances. However, estimates inherently relate to matters that are uncertain at the time the estimates are made, and are based upon information then presently available. Actual results may differ significantly from these estimates under different assumptions or conditions.

Revenue Recognition

Psyop has historically derived substantially all of its revenues from contracts to provide digital imagery and elements to third parties.

Psyop recognizes revenues using the percentage-of-completion method of accounting in accordance with Statement of Position 81-1 Accounting for Performance of Construction-Type and Certain Production-Type Contracts and in conjunction with Staff Accounting Position No. 104, Revision of Topic 13: Revenue Recognition in Financial Statements, which provides for the recognition of revenue when (1) persuasive evidence of a final agreement exists, (2) delivery has occurred or services have been rendered, (3) the selling price is fixed or determinable, and (4) collectability is reasonably assured. Accordingly, earnings are recognized on a contract-by-contract basis in the ratio that actual costs incurred bear to total estimated costs, as determined by management. Adjustments to cost estimates are made periodically, based upon the specific circumstances affecting each contract in progress. Losses expected to be incurred on contracts in progress are charged to operations in the period such losses are determined.

The aggregate of costs incurred and earnings recognized on uncompleted contracts in excess of related billings is shown as a current asset, and the aggregate of billings on uncompleted contracts in excess of related costs incurred and earnings recognized is shown as a current liability.

Psyop Services recognizes revenues as services are provided.

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Cost Recognition

Contract costs include all labor, subcontractors and those indirect costs related to contract performance such as indirect labor, supplies, and tool costs. Changes in job performance, job conditions, and estimated profitability, including those arising from contract penalty provisions, and final contract settlements may result in revisions to costs and income and are recognized in the period in which the revenues or costs are determined.

Accounts Receivable

Psyop carries its accounts receivable at cost less an allowance for doubtful accounts. On a periodic basis, management evaluates its accounts receivable and establishes an allowance for doubtful accounts, based on a history of past write-offs and collections and current credit conditions. Accounts are written off once management has determined the balances will not be collected. An allowance for doubtful accounts was deemed unnecessary at December 31, 2006 and 2005.

Impairment of Long-Lived Assets

Psyop adheres to SFAS No. 144, Accounting for the Impairment or Disposal of Long-Lived Assets and periodically assesses the recoverability of the carrying amounts of long-lived assets. A loss is recognized when expected undiscounted future cash flows are less than the carrying amount of the asset. The impairment loss is the difference by which the carrying amount of the asset exceeds its fair value.

Income Taxes

Psyop, the parent company, is a United States corporation and files corporate income tax returns in the United States.

Psyop Services is a United States limited liability company and is subject to the New York City Unincorporated Business Tax (UBT). Psyop UK is incorporated in England and Wales and, as such, files its own corporate income tax returns in the United Kingdom. Psyop complies with SFAS No. 109 Accounting for Income Taxes, which requires an asset and liability approach to financial reporting of income taxes. Deferred income tax assets and liabilities are computed for differences between the financial statement and tax bases of assets and liabilities that will result in taxable or deductible amounts in the future, based on exacted tax laws and rates applicable to the periods in which the differences are expected to affect taxable income. Valuation allowances are established, when necessary, to reduce the deferred income tax assets to the amount expected to be realized.

Internal Control over Financial Reporting

Management periodically reviews the design and effectiveness of its disclosure controls and procedures. Management makes modifications to improve the design and effectiveness of its disclosure controls and procedures and may take corrective action if its reviews identify a need for such modifications or actions.

Psyop s management, including the Chief Executive Officer and VP Operations and Finance, does not expect that its disclosure controls and procedures or its internal control over financial reporting will prevent all errors and all fraud. A control system, no matter how well conceived and operated, can provide only reasonable, not absolute, assurance that the objectives of the control system are met. Further, the design of a control system must reflect the fact that there are resource constraints, and the benefits of controls must be considered relative to their costs. Because of the inherent limitations in all control systems, no evaluation of controls can provide absolute assurance that all control issues and instances of fraud, if any, within Psyop have been detected. These inherent limitations include the realities that judgments in decision-making can be faulty, and that breakdowns can occur because of a simple error or mistake.

Additionally, controls can be circumvented by the individual acts of some persons or by collusion of two or more people. The design of any system of controls also is based in part upon certain assumptions about the likelihood of future events, and there can be no assurance that any design will succeed in achieving its stated goals under all potential future conditions; over time, controls may become inadequate because of changes in conditions, or the degree of compliance with the policies or procedures may deteriorate. Because of the inherent limitations in a cost-effective control system, misstatements due to error or fraud may occur and not be detected.

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Results of Operations

Overview

The following describes certain line items set forth in Psyop s consolidated and combined results of operations. Consolidated and combined financial statements include the accounts of Psyop, Psyop Services and Psyop UK. All material intercompany accounts and transactions have been eliminated in the consolidated and combined data.

Although the financial data has been combined, they do not represent those of a single legal entity.

Revenues. Psyop derives its revenues from a broad number of customers and projects. Most commonly, Psyop s customers are advertising agencies that are the contracting agency on behalf of marketers. Psyop might service a

number of different marketers through a single customer, nonetheless, no single customer will typically generate more than 20% of Psyop's revenues in any given year, and its largest clients tend to change year-over-year. Projects usually extend over 3 or 4 months but can be as short as a few weeks and no project to date has been longer than 8 months. When Psyop enters into contracts, it can reasonably project the timing of its revenues, costs and cash flows.

Psyop controls the timing and mix of individual projects as they are in production; however, Psyop does not have extended visibility into future projects as clients' campaigns and needs change dramatically due to market conditions and marketing strategies. This dynamic leads to management's limited ability to accurately project revenues and expenses from future projects.

Virtually all of Psyop's revenues are derived from fixed-price contracts, which are recognized using the percentage of completion method of accounting. Under the percentage of completion method, revenue is recognized based on the percentage of the total costs incurred compared to the total estimated costs to be incurred. Delays in production due to customer-imposed factors or changes in scope of the project, as well as unforeseen accelerations in the customer's timing, will change when costs are incurred and accordingly will result in revenue being recorded in a period other than as originally anticipated. Since many of Psyop's costs are of a fixed nature, incremental changes in revenues can have a significant effect on its reported gross and operating margins and net income or loss.

Cost of sales. Cost of sales includes direct compensation, travel, lodging, and employee benefits for project-related personnel, payments to third-party contractors, and other direct project-related expenses. Also included in cost of revenues are occupancy costs, depreciation and amortization expenses. Psyop reviews and allocates these costs periodically so as to align them with actual costs incurred on projects.

Selling, general and administrative expenses. Selling, general and administrative expenses include administration employees, software engineers and other technical support personnel, expendable computer software and equipment, facilities expenses and other operating expenses not directly related and/or allocable to projects. Additionally, Psyop utilizes external sales personnel that have, as their compensation packages, a commission incentives based on securing projects.

Psyop expects to incur significant additional expenses as a result of being a public company, including costs to comply with the Sarbanes-Oxley Act of 2002 and other rules and regulations applicable to public companies. In addition, Psyop expects to increase its research and development staff as its operations grow and as it integrates potential future acquisitions. Psyop intends to invest appropriate resources to properly manage and control its business, and this investment will likely result in future increases in general and administrative expenses.

Psyop has decided to develop new software solutions for the management of creative assets and the alignment of multiple production locations, which will require additional investments in personnel and equipment, and will result in additional charges to operations before revenues are generated from those projects.

Interest income (expense). Psyop's interest income consists of interest earned on its cash and cash equivalents. Interest expense consists of interest incurred on capital leases as well as interest paid on a line of credit when that facility is drawn down on. Psyop does not anticipate drawing down on the line of credit in the foreseeable future following the completion of the business combination.

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The following table sets forth certain information regarding Psyop's consolidated and combined results of operations for the periods indicated:

	Year Ended December 31, 2006	Year Ended December 31, 2005	Nine Months Ended September 30, 2007*	Nine Months Ended September 30, 2006*
Net sales	\$15,828,334	\$10,738,824	\$19,808,425	\$11,724,729
Cost of sales	12,368,208	8,107,719	13,524,735	8,024,920
Gross profit	3,460,126	2,631,105	6,283,690	3,699,809
Selling, general and administrative expenses	3,781,428	2,622,434	3,245,854	2,976,187
Operating income (loss)	(321,302)	8,671	3,037,836	723,622
Other income (expense)				
Interest income	4,116	1,879	18,144	669
Interest expense	(80,700)	(98,470)	(40,813)	(59,485)
Other income	12,319	7,700		
	(64,265)	(88,891)	(22,669)	(60,154)
Income (loss) before income taxes	(385,567)	(80,220)	3,015,167	663,468
Income tax (expense) benefit	77,782	33,148	(280,359)	145,118
Net income (loss)	(\$307,785)	(\$47,072)	\$2,734,808	\$808,586

*

Unaudited

Comparison of Nine Months Ended September 30, 2007 and Nine Months Ended September 30, 2006

Revenues. Total revenues increased 69.2% from \$11.7 million for the nine months ended September 30, 2006 to \$19.8 million for the nine months ended September 30, 2007. The \$8.1 million increase is attributable to: (1) an increased number of larger budget projects won; (2) publicity and increased name recognition within ad agencies; (3) increased production capabilities; (4) an increase in the number of full time employees (from around 50 to 70) as well as directors (from 4 to 8) which has allowed Psyop to run more simultaneous projects; (5) an expansion into new geographic locations, namely Europe and Asia; and (6) the establishment in February 2006 of Psyop Services, Psyop's production management business unit. During the nine months ending September 30, 2007, Psyop Services generated \$1.8 million in revenues, as compared to \$400,000 in the corresponding period in 2006.

Cost of sales. Total cost of sales increased 68.8% from \$8.0 million for the nine months ended September 30, 2006 to \$13.5 million for the nine months ended September 30, 2007. The \$5.5 million increase was principally attributable to accelerated expansion in production capacity, entry into new geographic locations, which required competitive bidding to win work, and increases in personnel and personnel-related costs.

Selling, general and administrative expenses. Selling, general and administrative expenses increased 6.7% from \$3.0 million for the nine months ended September 30, 2006 to \$3.2 million for the nine months ended September 30, 2007. The \$200,000 increase was principally attributable to organic expansion of business operations. Selling, general and administrative expenses for the nine months ended September 30, 2007 had diminished selling expenditures due to a change in representation in Europe and accepting projects from geographic locations where no sales commission was paid. The reduced selling costs were offset by an increase in general corporate expenses of \$800,000, primarily related to salaries and benefits, as well as increased professional fees associated with general expansion of Psyop's operations.

Interest income (expense). Interest income (expense) declined 30.5% from \$(59,000) for the nine months ended September 30, 2006 to \$(41,000) for the nine months ended September 30, 2007. The \$18,000 decrease was principally attributable to lesser utilization of a line of credit facility during the period ending September 30, 2007.

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Income tax benefit (expense). Income tax expense increased 293.2% from a benefit of \$145,000 for the nine months ended September 30, 2006 to an expense of \$(280,000) for the nine months ended September 30, 2007. The \$425,000 increase in tax expense was attributed to an increase in net profit before tax during the nine months ended September 30, 2007 as compared to the corresponding period in 2006.

Net income (loss). For the foregoing reasons, net income increased 237.5% from \$809,000 for the nine months ended September 30, 2006 to \$2.7 million for the nine months ended September 30, 2007.

Comparison of Year Ended December 31, 2006 and Year Ended December 31, 2005

Revenues. Total revenues increased 47.7% from \$10.7 million for the year ended December 31, 2005 to \$15.8 million for the year ended December 31, 2006. The increase of \$5.1 million was primarily attributable to an increase in the number and size of projects during the year ended December 31, 2006 as compared with the year ended December 31, 2005. In the year ended December 31, 2006, Psyop completed two projects that each generated over \$1.0 million in revenue. No projects generated more than \$1.0 million of revenue in the year ended December 31, 2005.

Cost of sales. Total cost of sales increased 53.1% from \$8.1 million for the year ended December 31, 2005 to \$12.4 million for the year ended December 31, 2006. The increase of \$4.3 million was principally attributable to the production of more complex commercials at a higher relative cost including the increased use of independent consultants (freelancers) in production of projects.

Selling, general and administrative expenses. Selling, general and administrative expenses increased 46.2% from \$2.6 million for the year ended December 31, 2005 to \$3.8 million for the year ended December 31, 2006. The increase is primarily due to commissions paid to sales representatives for successfully securing projects.

Interest income (expense). Interest income (expense) decreased 20.8% from (96,000) for the year ended December 31, 2005 to (\$76,600) for the year ended December 31, 2006. The \$20,000 decrease was principally attributable to lower utilization of a line of credit during the year ending December 31, 2006.

Income tax benefit (expense). Income tax benefit increased 136.3% from \$33,000 for the year ended December 31, 2005 to \$78,000 for the year ended December 31, 2006. The increase was attributable principally to the increase in the loss before income taxes in 2006 (for the reasons cited above), partially offset by a lower tax rate applicable to the losses generated by Psyop Services, which is a limited liability company not subject to federal or state income taxes, but is subject to the New York City Unincorporated Business tax, which has a lower tax rate than the New York City corporate tax rate.

Net income (loss). For the foregoing reasons and the reason described in the following sentence, net income decreased 555.3% from \$(47,000) for the year ended December 31, 2005 to \$(308,000) for the year ended December 31, 2006. The decrease in net profit during the 2006 year was also caused by a one-time special payment paid to shareholder-employees in the amount of \$1.2 million.

Liquidity and Capital Resources

Psyop's principal sources of liquidity at September 30, 2007 consisted of cash and cash equivalents of \$799,000 and

accounts receivable of \$1.4 million.

Psyop funded its operations without significant reliance on borrowings. Psyop's cash flow from operations allows Psyop to operate its business with minimal amounts of borrowings. As discussed above, Psyop derives a substantial amount of its revenues from a diverse and changing group of advertising agencies who engage Psyop on a project-by-project basis. Advance payments on these commercial projects help fund Psyop's operations, but may fluctuate significantly from quarter to quarter depending on production schedules and project volume. Thus, Psyop has limited visibility into its future cash flows beyond contracts that have been signed and are in process. Psyop has little control over the timing and mix of individual projects, which limits Psyop's ability to predict its future operations and related cash flows.

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Historically, Psyop's primary cash expenditure is dedicated to the payment of salaries and wages to its employees. Other areas that command significant portions of Psyop's expenditures are the sales representatives, technological equipment and lease obligations. In the discussion below Psyop discusses cash flows not in accordance with U.S. GAAP; however, Psyop believes it is useful in understanding, analyzing and comparing its cash flows for the relevant periods presented in this document.

Psyop financed its operations for the nine months ended September 30, 2007 primarily through cash from operations. Cash provided by operating activities was \$1.9 million for the nine months ended September 30, 2007, compared to \$1.7 million for the equivalent period in 2006. The increase in cash provided by operating activities was primarily due to a significant increase in net income for the nine months ended September 30, 2007, compared to the nine months ended September 30, 2006, partially offset by accounts payable and other current liabilities and billings on uncompleted contracts in excess of costs and estimated earnings as compared to those items for September 30, 2006.

During the nine months ended September 30, 2007, Psyop used cash in investing activities of \$1.0 million for the purchase of property and equipment. This level of expenditure represents a substantial increase in investment in property and equipment over the \$545,000 per year during the previous three years. The expenditures for property and equipment arose from Psyop's decision to significantly expand production capabilities and to update a portion of its existing production infrastructure. Psyop expects to continue a high level of investment activities in property and equipment over the next three years as Psyop expands and streamlines its production capabilities to the West Coast of the United States and to Europe.

During the period ended September 30, 2007, financing activities decreased cash flow by \$318,000. This decrease was primarily due to continuous payment of leases and a bank note offset by a draw on Psyop's line of credit. In the corresponding period in 2006, payments of Psyop's line of credit and principal payments led to \$781,000 reduction in cash flow.

During the year ended December 31, 2006, Psyop's cash provided by operating activities was \$1.3 million, resulting primarily from a net loss of \$308,000, offset by non-cash depreciation and amortization of \$461,000, combined with a net increase from the prior year in accounts payable and accrued liabilities of \$1.3 million. The depreciation and amortization for the year ended December 31, 2006 increased \$120,000 over the amount charged in the year ended December 31, 2005 as Psyop invested heavily year-over-year in technology.

In the years ended December 31, 2006 and 2005, Psyop utilized cash for investing activities of \$387,000 and \$353,000, respectively. Virtually all of this activity was in association with acquisition of property and equipment. Psyop also acquired \$489,000 in property and equipment under capital lease obligations. The financing transactions during the year ended December 31, 2006 resulted in a decrease of \$1.0 million in net cash. Psyop's financing

activities in the year ended December 31, 2006 consisted of repayment of \$602,000 of a line of credit utilized in previous year and maintaining a steady loan repayment schedule.

During the year ended December 31, 2005 Psyop's cash used in operating activities was \$246,000. Depreciation cost and estimated earnings on uncompleted projects and a net increase from previous year accounts payables were offset by a relatively large net decrease in accounts receivable and deferred income tax. Financing activities for the year ended December 31, 2005 provided net cash of \$666,000, primarily from the activating a pre-negotiated line of credit.

During this period, Psyop also established a term loan in the sum of \$360,750 to finance leasehold improvement activities.

If we successfully complete the merger described in this proxy statement, Psyop anticipates using the cash received to repay its outstanding note payable and line of credit as well as the above mentioned additions to property and equipment purchasing including the option of acquiring related and complementary businesses. Psyop believes that its cash flow from operations will be sufficient to fund its projected operating requirements. However, Psyop may need to raise additional capital or incur additional indebtedness to continue to fund its operations if the completion of this transaction described in this prospectus significantly delayed for any reason. Psyop is already establishing additional relationships to cover short-term sources of capital if a need arises.

Psyop's future capital requirements will depend on many factors, including its rate of revenue growth. Although Psyop currently is not a party to any agreement or letter of intent with respect to potential material

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investments in, or acquisitions of, complementary businesses, services or technologies, Psyop may enter into these type of arrangements in the future, which could also require Psyop to seek additional equity or debt financing. Such additional funds may not be available on terms favorable to Psyop or at all.

Off-Balance Sheet Transactions

Psyop does not engage in off-balance sheet transactions.

Recently Issued Accounting Standards

In June 2006, the FASB issued FASB Interpretation No. 48, *Accounting for Uncertainty in Income Taxes* an Interpretation of FASB Statement No. 109 (FIN No. 48). FIN No. 48 clarifies what criteria must be met prior to recognition of the financial statement benefit of a position taken in a tax return. FIN No. 48 will require companies to include additional qualitative and quantitative disclosures within their financial statements. The disclosures will include potential tax benefits from positions taken for tax return purposes that have not been recognized for financial reporting purposes and a tabular presentation of significant changes during each period. The disclosures will also include a discussion of the nature of uncertainties, factors which could cause a change, and an estimated range of reasonably possible changes in tax uncertainties. FIN No. 48 will also require a company to recognize a financial statement benefit for a position taken for tax return purposes when it will be more-likely-than-not that the position will be sustained. FIN No. 48 will be effective for fiscal years beginning after December 15, 2006. The adoption of FIN No. 48 is not expected to have a material impact on Psyop's financial statements.

In September 2006, the FASB issued SFAS No. 157, *Fair Value Measurements*. This Statement defines fair value, establishes a framework for measuring fair value in generally accepted accounting principles, expands disclosures

about fair value measurements, and applies under other accounting pronouncements that require or permit fair value measurements. SFAS No. 157 does not require any new fair value measurements. However, the FASB anticipates that for some entities, the application of SFAS No. 157 will change current practice. SFAS No. 157 is effective for financial statements issued for fiscal years beginning after November 15, 2007, which for Psyop would be its fiscal year beginning January 1, 2008. The adoption of SFAS No. 157 is not expected to have a material impact on Psyop's financial statements.

In September 2006, the Staff of the SEC issued Staff Accounting Bulletin No. 108, *Considering the Effects of Prior Year Misstatements when Quantifying Misstatements in Current Year Financial Statements* (SAB 108). SAB 108 requires registrants to use a combination of two approaches to evaluate the materiality of identified unadjusted errors, the rollover approach, which quantifies an error based on the amount of the error originating in the current year income statement, and the iron curtain approach, which quantifies an error based on the effects of correcting the misstatement existing in the balance sheet at the end of the current year. SAB 108 permits companies to adjust for the cumulative effect of immaterial errors relating to prior years in the carrying amount of assets and liabilities as of the beginning of the current fiscal year, with an offsetting adjustment to the opening balance of retained earnings in the year of adoption. Psyop adopted SAB 108 in fiscal 2007. Psyop's adoption of SAB 108 did not impact its consolidated financial statements.

In February 2007, the FASB issued SFAS No. 159, *The Fair Value Option for Financial Assets and Financial Liabilities*. This Statement permits entities to choose to measure many financial instruments at fair value. Unrealized gains and losses on items for which the fair value option has been elected are reported in earnings. SFAS No. 159 is effective for fiscal years beginning after November 15, 2007. The adoption of SFAS No. 159 is not expected to have a material impact on Psyop's financial statements.

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At September 30, 2007 and December 31, 2006, costs, estimated earnings and billings on uncompleted contracts consisted of the following:

	Sept. 30, 2007	Dec. 31, 2006
Costs incurred to date on uncompleted contracts	\$2,849,297	\$2,927,911
Estimated earnings	1,881,283	2,769,165
	4,730,580	5,697,076
Billings to date	(4,614,415)	(6,013,270)
	\$116,165	\$(316,194)

The figures at the bottom of the table above are reflected as follows in the September 30, 2007 and the December 31, 2006 balance sheets under the following captions:

	Sept. 30, 2007	Dec. 31, 2006
Costs and estimated earnings in excess of billings on uncompleted contracts	\$1,018,835	\$663,654
Billings on uncompleted contracts in excess of costs and estimated earnings	(902,670)	(979,848)
	\$116,165	\$(316,194)

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SECURITY OWNERSHIP OF CERTAIN BENEFICIAL OWNERS AND MANAGEMENT

The following table sets forth information regarding the beneficial ownership of our common stock as of December 31, 2007 by:

each person known by us to be the beneficial owner of more than 5% of our outstanding shares of common stock;
 each of our executive officers;
 each of our directors and director nominees;
 each person who will become a director upon consummation of the merger; and
 all our executive officers and directors as a group; and

Beneficial ownership is determined in accordance with the rules of the SEC. Except as indicated, to our knowledge, the persons named in the table have sole voting and investment power with respect to all shares of common stock shown as beneficially owned by them. As of December 31, 2007, 5,868,334 shares of Fortissimo common stock were issued and outstanding. The percentage of beneficial ownership after the merger set forth below gives effect to the issuance of 3,337,941 shares of Fortissimo common stock in the merger and is based on 9,206,275 shares of our common stock estimated to be outstanding immediately following completion of the merger and no exercise of outstanding Fortissimo warrants.

The table assumes that no holder of Public Shares converts such Public Shares into cash.

Name and Address of Beneficial Owner and Management ⁽¹⁾	Number of Shares of Common Stock Beneficially Owned Before the Merger	Approximate Percentage of Outstanding Common Stock Beneficially Owned Before the Merger	Approximate Percentage of Outstanding Common Stock Beneficially Owned After the Merger
(i) Certain Beneficial Owners:			
Fortissimo Capital Fund GP, L.P. ⁽²⁾	1,233,334	21.0	13.4
D.B. Zwirn & Co., L.P. ⁽³⁾	717,000	12.2	7.8
Sapling, LLC ⁽⁴⁾	525,000	8.9	5.7
Hummingbird Management, LLC ⁽⁵⁾	460,000	7.8	5.0
Deutsche Bank AG ⁽⁶⁾	415,247	7.1	4.5
Weiss Asset Management, LLC ⁽⁷⁾	396,600	6.8	4.3
Silver Point Capital, L.P. ⁽⁸⁾	380,000	6.5	4.1
(ii) Directors (which includes all nominees) and executives:			
Yuval Cohen ⁽²⁾	1,233,334	21.0	13.4
Eli Blatt ⁽²⁾	1,233,334	21.0	13.4
Marc Lesnick ⁽²⁾	1,233,334	21.0	13.4
Shmoulik Barashi ⁽²⁾	1,233,334	21.0	13.4
Yochai Hacoheh ⁽²⁾	1,233,334	21.0	13.4

Michael Chill	50,000	0.9	0.5
Yair Seroussi	50,000	0.9	0.5
(iii) All directors and executive officers as a group (5 persons) ⁽²⁾	1,233,334	21.0	13.4

(1) Unless otherwise noted, the business address of each of the individuals is c/o Fortissimo Acquisition Corp., 14 Hamelacha Street, Park Afek, Rosh Haayin 48091, Israel.

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- Fortissimo Capital Fund GP, L.P. (FCF) is the General Partner of: (i) Fortissimo Capital Fund L.P.; (ii) Fortissimo Capital Fund (Israel) L.P. and (iii) Fortissimo Capital Fund (Israel - DP), L.P., three parallel partnerships that invest in Israeli-related technology growth companies. The general partner of FCF is Fortissimo Capital (GP) Management Ltd., a Cayman Island corporation (FFC-GP). The sole shareholder and director of FFC-GP is Yuval Cohen. FCF holds shares as nominee on behalf of each of these three partnerships. The pro rata allocation of the shares of Fortissimo s common stock owned by these three partnerships is 3.57%, 89.97% and 6.46%, respectively.
- (2) FCF has agreed not to transfer these shares (other than to the three parallel partnerships), and if transferred to them, the three parallel partnerships have agreed not to transfer the shares to anyone else until the earliest of (a) three years following the date of Fortissimo s initial public offering and (b) the consummation of a liquidation, merger, stock exchange or other similar transaction which results in all of Fortissimo s stockholders having the right to exchange their shares of common stock for cash, securities or other property subsequent to our consummating a business combination with a target business. Each of Fortissimo s officers and directors is a partner of FCF, and may therefore be deemed to be beneficial holders of the shares held by FCF. Such officers and directors disclaim beneficial ownership of the shares held by FCF, except to the extent of their pecuniary interest therein.
- Derived from an amended Schedule 13G, jointly filed with the SEC on January 11, 2008 by D.B. Zwirn & Co., L.P., D.B. Zwirn Special Opportunities Fund, Ltd., D.B. Zwirn Special Opportunities Fund, L.P., DBZ GP, LLC, Zwirn Holdings, LLC and Daniel B. Zwirn. As reported on the amended Schedule 13G, each of D.B. Zwirn & Co., L.P., DBZ GP, LLC, Zwirn Holdings, LLC, and Daniel B. Zwirn may each be deemed the beneficial owner of (i) 290,040 shares of Fortissimo common stock owned by D.B. Zwirn Special Opportunities Fund, L.P. and (ii) 426,960 shares owned by D.B. Zwirn Special Opportunities Fund, Ltd. (each entity referred to in (i) and (ii) is a Fund and, collectively, as the Funds). D.B. Zwirn & Co., L.P. is the manager of each of the Funds, and consequently has voting control and investment discretion over the shares of Fortissimo common stock held by each of the Funds. Daniel B. Zwirn is the managing member of and thereby controls Zwirn Holdings, LLC, which in turn is the managing member of and thereby controls DBZ GP, LLC, which in turn is the general partner of and thereby controls D.B. Zwirn & Co., L.P. Each of D.B. Zwirn & Co., L.P., DBZ GP, LLC, Zwirn Holdings, LLC, and Daniel B. Zwirn disclaims beneficial ownership of the shares of Fortissimo common stock held by the Funds. The business address of each of D.B. Zwirn & Co., L.P., DB Zwirn Special Opportunities Fund, L.P., DBZ GP, LLC, Zwirn Holdings, LLC and Daniel B. Zwirn is 745 Fifth Avenue, 18th Floor, New York, NY 10151. The business address of D.B. Zwirn Special Opportunities Fund, Ltd. is c/o Goldman Sachs (Cayman) Trust, Limited, P.O. Box 896 George Town, Harbour Centre, 2nd Floor, Grand Cayman, Cayman Islands.
- (3) Derived from an amended Schedule 13G, jointly filed with the SEC on February 14, 2007, by Sapling, LLC, Fir Tree Recovery Master Fund, L.P. and Fir Tree, Inc. As reported in the amended Schedule 13G, Sapling, LLC is the beneficial owner of 413,567 shares of Fortissimo common stock, Fir Tree Recovery Master Fund, L.P. is the beneficial owner of 111,433 shares of Fortissimo common stock and Fir Tree, Inc. is the beneficial owner of 525,000 shares of Fortissimo common stock. As a result of being the investment manager of Sapling, LLC and Fir Tree Recovery Master Fund, L.P., Fir Tree, Inc. may be deemed to beneficially own the shares of Fortissimo common stock held by each of Sapling, LLC and Fir Tree Recovery Master Fund, L.P. Furthermore, Fir Tree, Inc. has been granted investment discretion over the Fortissimo common stock held by Sapling, LLC and Fir Tree Recovery Master Fund, L.P. The business address of Fir Tree, Inc. and Sapling, LLC is 505 Fifth Avenue, 23rd Floor, New York, New York 10017. The business address of Fir Tree Recovery Master Fund, L.P. is c/o Admiral

Administration Ltd., Admiral Financial Center, 5th Floor, 90 Fort Street, Box 32021 SMB, Grand Cayman, Cayman Islands.

Derived from a Schedule 13D, jointly filed with the SEC on October 26, 2006 by Hummingbird Management, LLC (Hummingbird), Hummingbird Value Fund, L.P. (HVF), Hummingbird Microcap Value Fund, L.P. (Microcap Fund), Hummingbird Capital, LLC (HC) and Paul D. Sonkin. As reported in the Schedule 13D, Hummingbird, as investment manager of HVF and Microcap Fund, may be deemed to have the sole voting and investment authority over the Fortissimo units owned by HVF and Microcap Fund and may be deemed to be the beneficial owner of (5)460,000 Fortissimo units. Hummingbird disclaims beneficial ownership of such units. Mr. Sonkin, as the managing member and control person of Hummingbird, may be deemed to have the sole voting and investment authority over the Fortissimo units beneficially owned by Hummingbird and may be deemed to be the beneficial owner of 460,000 Fortissimo units. Mr. Sonkin disclaims any beneficial ownership of such units. HC, as the general partner of each of HVF and Microcap Fund, Hummingbird may be deemed to have the sole voting and investment authority over the Fortissimo units owned by HVF and Microcap Fund and may be deemed to be

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the beneficial owner of 460,000 Fortissimo units. HC disclaims any beneficial ownership of such units. HVF is the beneficial owner of 333,000 Fortissimo units. Microcap Fund is the beneficial owner of 127,000 Fortissimo units. The business address of each entity and Mr. Sonkin is 460 Park Avenue, 12th Floor, New York, New York 10022.

Derived from a Schedule 13G filed with the SEC on February 5, 2008 by Deutsche Bank AG. As reported in the Schedule 13G, 415,247 shares are beneficially owned by the Corporate and Investment Banking business group and the Corporation Investments business group (collectively, CIB) of Deutsche Bank AG and its subsidiaries and affiliates (collectively, DBAG). The filing of the Schedule 13G shall not be construed as an admission that CIB is (6) the beneficial owner of any securities covered by the filing. CIB also disclaims beneficial ownership of the securities beneficially owned by (i) any client accounts with respect to which CIB or its employees have voting or investment discretion, or both, and (ii) certain investment entities, of which CIB is the general partner, managing general partner, or other manager, to the extent interests in such entities are held by persons other than CIB.

Derived from an amended Schedule 13G, jointly filed with the SEC on August 27, 2007 by Weiss Asset Management, LLC, Weiss Capital, LLC and Andrew Weiss. As reported in the amended Schedule 13G, Weiss Asset Management, LLC is the beneficial owner of 292,416 shares of Fortissimo common stock beneficially owned by a private investment partnership of which Weiss Asset Management, LLC is the sole general partner, Weiss Capital, LLC is the beneficial owner of 104,184 shares of Fortissimo common stock beneficially owned by a private investment corporation of which Weiss Capital, LLC is the sole investment manager and Andrew M. Weiss is the beneficial owner of 396,600 shares of Fortissimo common stock beneficially owned by a private investment (7) partnership of which Weiss Asset Management, LLC is the sole general partner and which may be deemed to be controlled by Mr. Weiss, who is the Managing Member of Weiss Asset Management, LLC, and also includes shares held by a private investment corporation which may be deemed to be controlled by Mr. Weiss, who is the managing member of Weiss Capital, the Investment Manager of such private investment corporation. Mr. Weiss disclaims beneficial ownership of such shares reported as beneficially owned by him except to the extent of his pecuniary interest therein. The business address of Weiss Asset Management, LLC, Weiss Capital, LLC and Andrew Weiss is 29 Commonwealth Avenue, 10th Floor, Boston, Massachusetts 02116.

(8) Derived from a Schedule 13G, jointly filed with the SEC on June 21, 2007 by Silver Point Capital, L.P., Edward A. Mule and Robert J. O Shea. As reported in the Schedule 13G, each of Silver Point Capital, L.P., Edward A. Mule and Robert J. O Shea is the beneficial owner of 380,000 shares of Fortissimo common stock. Silver Point Capital, L.P. is the investment manager of Silver Point Capital Fund, L.P. (the Fund) and Silver Point Capital Offshore Fund, Ltd. (the Offshore Fund) and by virtue of such status may be deemed to be the beneficial owner of the shares of Fortissimo common stock held by the Fund and the Offshore Fund. Silver Point Capital Management, LLC (the Management) is the general partner of Silver Point Capital, L.P. and as a result may be deemed to be the beneficial owner of the shares of Fortissimo common stock held by the Fund and the Offshore Fund. Each of Mr. Edward

Mule and Mr. Robert O Shea is a member of Management and has voting and investment power with respect to the shares of Fortissimo common stock held by the Fund and the Offshore Fund and may be deemed to be a beneficial owner of the shares of Fortissimo common stock held by the Fund and the Offshore Fund. Silver Point Capital, L.P., Management, and Messrs. Mule and O Shea disclaim beneficial ownership of the shares of Fortissimo common stock held by the Fund and the Offshore Fund, except to the extent of any pecuniary interest. The business address of Silver Point Capital, L.P., Edward A. Mule and Robert J. O Shea is Two Greenwich Plaza, Greenwich, CT 06830.

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Security Ownership of Psyop

The following table sets forth information concerning the fully diluted common equity ownership of Psyop as of , 2008. They also hold identical percentage interests as members of Blacklist.

Holder	No. of Shares	Ownership Percentage
Eben Mears	2,508	17.58
Kylie Matulick	1,599	11.21
Marco Spier	2,508	17.58
Robert Todd Mueller	2,508	17.58
Hejung Marie Hyon	2,508	17.58
Samuel Selinger	588	4.12
Justin Booth-Clibborn	600	4.20
Justin Lane	450	3.15
Christopher Staves	1,000	7.00

The Psyop shareholders other than Messrs. Lane and Staves are holders of Psyop s common stock and Messrs. Lane and Staves are holders of Psyop s Class B common stock. Pursuant to Psyop s certificate of incorporation, the holders of Psyop s common stock are each entitled to receive a payment of \$188.3955 per share before any of the merger consideration is distributed to the holders of the Class B common stock. These preference payments will be made to the entitled shareholders from the cash portion of the merger consideration that will be paid at closing. The balance of the cash and all of the shares of Fortissimo common stock that will paid at merger consideration at closing will be distributed to Psyop s shareholders in accordance with the ownership percentages stated above.

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CERTAIN RELATIONSHIPS AND RELATED PERSON TRANSACTIONS

Related Person Transactions

Prior Issuances

In December 2005, we issued an aggregate of 1,000,000 shares of our common stock at a purchase price of \$0.025 per share, for an aggregate of \$25,000 in cash. These shares were issued as follows: 950,000 to FCF and 50,000 shares to Michael Chill, one of our Special Advisors. In January 2006, FCF transferred 50,000 of its shares to Yair Seroussi, one of our Special Advisors

The ownership of our common stock prior to the completion of our initial public offering is as set forth in the following table:

Name	Number of Shares	Relationship to Us
Fortissimo Capital Fund GP, L.P. ⁽¹⁾	900,000	Initial Stockholder
Yair Seroussi	50,000	Special Advisor
Michael Chill	50,000	Special Advisor

- (1) Each of our officers and directors is a partner of FCF and as such indirectly are beneficial holders of our common stock held by FCF. Such officers and directors disclaim beneficial ownership of the shares held by FCF, except to the extent of their pecuniary interest therein. FCF holds its shares on behalf of Fortissimo, the three parallel partnerships in which it serves as the General Partner.

Insider Unit Purchase

In connection with the closing of our offering, we sold 333,334 units of our securities to FCF for a payment of \$2,000,004. Each unit consists of one share of our common stock and two warrants, each entitling the holder to purchase one share of common stock at an exercise price of \$5.00. The Insider Units are identical to the units offered to the public. However, FCF has waived the right to receive distributions upon our liquidation prior to a business combination with respect to the securities underlying these units. FCF has also contractually agreed that the units and underlying securities will not be sold or transferred by it until after we have completed a business combination.

Registration Rights

The holders of our shares issued prior to our IPO, as well as the Insider Units (and underlying securities), are entitled to certain registration rights. The holders of the majority of these securities are entitled to make up to two demands (in the aggregate) that we register these shares. With respect to the shares issued prior to the IPO, the holders of the majority of these shares can elect to exercise these registration rights at any time commencing three months prior to the date on which these shares of common stock are to be released from escrow. With respect to the Insider Units (as well as the securities underlying the insider units and insider warrants), the holders of the majority of these securities can elect to exercise these registration rights at any time commencing after the consummation of a business combination by us. In addition, these stockholders have certain piggy-back registration rights with respect to registration statements filed subsequent to our consummation of a business combination. We will bear the expenses incurred in connection with the filing of any such registration statements.

Other Transactions

We have agreed to pay FCM approximately \$7,500 per month for office space and administrative support services. FCM is controlled by Yuval Cohen, our Chairman and Chief Executive Officer. FCM provides management services to and is affiliated with FCF. This arrangement is solely for our benefit and is not intended to provide FCF or Mr. Cohen compensation in lieu of salary. We believe, based on rents and fees for similar services in Israel, that the fee charged by FCM is at least as favorable as we could have obtained from an unaffiliated person. However, as our

directors may not be deemed independent, we did not have the benefit of disinterested directors approving this transaction.

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We will reimburse our officers and directors for any out-of-pocket business expenses incurred by them in connection with certain activities on our behalf such as identifying and investigating possible target businesses and business combinations. There is no limit on the amount of accountable out-of-pocket expenses reimbursable by us, which will be reviewed only by our board or a court of competent jurisdiction if such reimbursement is challenged, provided that no proceeds held in the trust account will be used to reimburse out-of-pocket expenses prior to a business combination.

Other than pursuant to our administrative services agreement with FCM and the reimbursable out-of-pocket expenses payable to our officers and directors, no compensation of any kind, including finder's and consulting fees, will be paid to any of our existing stockholders, officers or directors who owned our common stock prior to our IPO or any of their respective affiliates, for services rendered prior to or in connection with a business combination.

Review, Approval or Ratification of Transactions with Related Persons

Our Code of Ethics requires us to avoid, wherever possible, all related person transactions that could result in actual or potential conflicts of interest, except under guidelines approved by the board of directors (or the appropriate committee of the board of directors). We intend to require that all ongoing and future transactions between us and any of our officers and directors or their respective affiliates, including loans by our officers and directors, will be on terms believed by us to be no less favorable than are available from unaffiliated third parties and such transactions or loans, including any forgiveness of loans, will require prior approval in each instance by a majority of our non-interested independent directors (to the extent we have any) or the members of our board who do not have an interest in the transaction, in either case who had access, at our expense, to our attorneys or independent legal counsel.

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DESCRIPTION OF SECURITIES

General

The second amended and restated certificate of incorporation of Fortissimo authorizes the issuance of 21,000,000 shares of common stock, par value \$.0001 per share, and 1,000,000 shares of preferred stock, par value \$.0001 per share. As of the date of record date, shares of common stock were outstanding. No shares of preferred stock are currently outstanding.

Units

Each unit consists of one share of common stock and two warrants. Each warrant entitles the holder to purchase one

share of common stock. The common stock and warrants started separately trading on November 21, 2006.

Common Stock

The holders of common stock are entitled to one vote for each share held of record on all matters to be voted on by stockholders. In connection with the vote required for any business combination, all of the initial stockholders, including all officers and directors of Fortissimo, have agreed to vote their respective shares of common stock owned by them immediately prior to the IPO in accordance with the vote of the holders of a majority of the Public Shares voted at the annual meeting. This voting arrangement does not apply to shares included in the Insider Units purchased privately concurrently with the closing of the IPO, or shares purchased in the IPO or purchased following the IPO in the open market by any of Fortissimo's initial stockholders, officers and directors. Fortissimo's initial stockholders, officers and directors may vote their shares in any manner they determine, in their sole discretion, with respect to any other items that come before a vote of our stockholders.

Pursuant to the provisions of Fortissimo's second amended and restated certificate of incorporation, which cannot by its terms be amended prior to the consummation of a business combination, we will proceed with the business combination only if a majority of the Public Shares voted at the annual meeting are voted in favor of the business combination and holders of less than 20% of the Public Shares both exercise their conversion rights discussed below and vote against the business combination.

Our board of directors is divided into three classes, each of which will generally serve for a term of three years with only one class of directors being elected in each year. There is no cumulative voting with respect to the election of directors, with the result that the holders of more than 50% of the shares voted for the election of directors can elect all of the directors standing for election in each class.

Pursuant to Fortissimo's second amended and restated certificate of incorporation, if Fortissimo does not consummate a business combination by October 11, 2008, its corporate existence will cease except for the purposes of winding up its affairs and liquidating. If Fortissimo is forced to liquidate prior to a business combination, the holders of the Public Shares will be entitled to share ratably in the trust account, inclusive of any interest, and any net assets remaining available for distribution to them after payment of liabilities. Holders of common stock issued prior to Fortissimo's IPO and the holders of shares included in the Insider Units have agreed to waive their rights to share in any distribution with respect to common stock owned by them prior to the IPO or included in the Insider Units if Fortissimo is forced to liquidate.

Holders of Fortissimo common stock do not have any conversion, preemptive or other subscription rights and there are no sinking fund or redemption provisions applicable to the common stock, except that the holders of the Public Shares have the right to have their Public Shares converted to cash equal to their pro rata share of the trust account if they vote against the merger proposal, properly demand conversion and the merger is approved and completed. Holders of Public Shares who convert their Public Shares into their shares of the trust account still have the right to exercise the warrants that they received as part of the units.

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Preferred Stock

Fortissimo's second amended and restated certificate of incorporation authorizes the issuance of 1,000,000 shares of blank check preferred stock with such designations, rights and preferences as may be determined from time to time by

Fortissimo's board of directors. Accordingly, Fortissimo's board of directors is empowered, without stockholder approval, to issue preferred stock with dividend, liquidation, conversion, voting or other rights which could adversely affect the voting power or other rights of the holders of common stock, although Fortissimo has entered into an underwriting agreement which prohibits Fortissimo, prior to a business combination, from issuing preferred stock which participates in any manner in the proceeds of the trust account, or which votes as a class with the common stock on a business combination. Fortissimo may issue some or all of the preferred stock to effect a business combination.

In addition, the preferred stock could be utilized as a method of discouraging, delaying or preventing a change in control of Fortissimo. There are no shares of preferred stock outstanding and Fortissimo does not currently intend to issue any preferred stock.

Warrants

Fortissimo currently has outstanding 9,736,668 redeemable common stock purchase warrants, including 666,668 warrants included in the Insider Units. Each warrant entitles the registered holder to purchase one share of our common stock at a price of \$5.00 per share, subject to adjustment as discussed below, at any time commencing on the later of the completion of a business combination and October 11, 2007. The warrants expire on October 10, 2010 at 5:00 p.m., New York City time.

With respect to any warrants underlying the Insider Units, so long as such warrants are held by FCF or its affiliates, the holder of such warrants may pay the exercise price by surrendering its warrants for that number of shares of common stock equal to the quotient obtained by dividing (x) the product of the number of shares of common stock underlying the warrants, multiplied by the difference between the exercise price of the warrants and the fair market value by (y) the fair market value. The fair market value shall mean the average reported last sale price of the common stock for the five trading days ending on the trading day prior to the date on which the warrants are exercised.

Fortissimo may call the warrants for redemption (including those within the Insider Units and those issuable upon exercise of the purchase option described below), only (x) if a registration statement relating to the common stock issuable upon exercise of the warrants is effective and current and (y) with the prior consent of EarlyBirdCapital:

in whole and not in part;

at a price of \$0.01 per warrant at any time after the warrants become exercisable;

upon not less than 30 days prior written notice of redemption to each warrant holder; and

if, and only if, the reported last sale price of the common stock equals or exceeds \$8.50 per share for any 20 trading days within a 30 trading day period ending on the third business day prior to the notice of redemption to warrant holders.

In the event Fortissimo calls the warrants for redemption, Fortissimo shall have the ability to determine whether holders of those warrants shall be required to pay the exercise price in cash or whether they shall be required to exercise the warrants on a cashless basis. If Fortissimo requires holders of the warrants to exercise the warrants on a cashless basis, the holder of such warrants (including those warrants underlying the Insider Units) shall pay the exercise price by surrendering such warrants for that number of shares of common stock equal to the quotient obtained by dividing (x) the product of the number of shares of common stock underlying the warrants, multiplied by the difference between the exercise price of the warrants and the redemption fair market value (defined below) by (y) the redemption fair market value. The redemption fair market value shall mean the average reported last sale price of the common stock for the ten trading days ending on the third trading day prior to the date on which the notice of redemption is sent to holders of the warrants.

Since Fortissimo may redeem the warrants only with the prior written consent of EarlyBirdCapital and EarlyBirdCapital may hold warrants subject to redemption, it may have a conflict of interest in determining whether or not to consent to such redemption. We cannot assure you that EarlyBirdCapital will consent to such redemption if it is not in its best interest even if it is in our best interest.

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The exercise price and number of shares of common stock issuable on exercise of the warrants may be adjusted in certain circumstances including in the event of a stock dividend, or Fortissimo's recapitalization, reorganization, acquisition or consolidation. However, the warrants will not be adjusted for issuances of common stock at a price below the exercise price.

The warrants may be exercised upon surrender of the warrant certificate on or prior to the expiration date at the offices of the warrant agent, with the exercise form on the reverse side of the warrant certificate completed and executed as indicated, accompanied by full payment of the exercise price, by certified check payable to Fortissimo, for the number of warrants being exercised. The warrant holders do not have the rights or privileges of holders of common stock and any voting rights until they exercise their warrants and receive shares of common stock. After the issuance of shares of common stock upon exercise of the warrants, each holder will be entitled to one vote for each share held of record on all matters to be voted on by stockholders.

No warrants will be exercisable unless at the time of exercise a prospectus relating to common stock issuable upon exercise of the warrants is current and the common stock has been registered or qualified or deemed to be exempt under the securities laws of the state of residence of the holder of the warrants. Under the terms of a warrant agreement, Fortissimo has agreed to use its best efforts to maintain a current prospectus relating to common stock issuable upon exercise of the warrants until the expiration of the warrants. However, there is no assurance that Fortissimo will be able to do so. If the prospectus relating to the common stock issuable upon exercise of the warrants is not current, holders will be unable to exercise their warrants and Fortissimo will not be required to net cash settle or cash settle the warrant exercise. Accordingly, the warrants may be deprived of any value and the market for the warrants may be limited if the prospectus relating to the common stock issuable upon the exercise of the warrants is not current or if the common stock is not qualified or exempt from qualification in the jurisdictions in which the holders of the warrants reside.

No fractional shares will be issued upon exercise of the warrants. If, upon exercise of the warrants, a holder would be entitled to receive a fractional interest in a share, Fortissimo will, upon exercise, round up to the nearest whole number the number of shares of common stock to be issued to the warrant holder.

Unit Purchase Option

In connection with its IPO, Fortissimo agreed to sell to its underwriters in its IPO, for \$100, an option to purchase up to a total of 400,000 units at \$7.50 per unit. The units issuable upon exercise of this option are identical to those offered in Fortissimo's IPO.

Insider Units

FCF, on behalf of Fortissimo, purchased 333,334 units at \$6.00 per unit (for an aggregate purchase price of \$2,000,004) from Fortissimo simultaneously with the consummation of the IPO. All of the proceeds Fortissimo received from the sale of the Insider Units were placed in the trust fund. The Insider Units are identical to the units offered in Fortissimo's IPO. However, FCF has waived the right to receive distributions upon Fortissimo's liquidation prior to a business combination with respect to the securities underlying these units. FCF has also contractually agreed that the units and underlying securities will not be sold or transferred by it until after Fortissimo has completed a business combination.

Transfer Agent and Warrant Agent

The transfer agent for Fortissimo's securities and warrant agent for Fortissimo's warrants is American Stock Transfer and Trust Company, 59 Maiden Lane, New York, NY 10038.

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PRICE RANGE OF FORTISSIMO SECURITIES AND DIVIDENDS

Fortissimo's units, common stock and warrants are quoted on the OTC Bulletin Board under the symbols FSMO, FSMOW and FSMOU, respectively. The following table sets forth the range of quarterly high and low closing bid prices for the units, common stock and warrants for the calendar quarter indicated since the units commenced public trading on October 12, 2006 and since the common stock and warrants commenced public trading on November 21, 2006.

	Common Stock		Warrants		Units	
	High	Low	High	Low	High	Low
2008:						
First quarter (through February 12, 2008)	\$ 5.95	\$ 5.75	\$ 0.55	\$ 0.37	\$ 6.90	\$ 6.60
2007:						
Fourth quarter	\$ 5.88	\$ 5.72	\$ 0.65	\$ 0.42	\$ 6.90	\$ 6.45
Third quarter	\$ 5.90	\$ 5.69	\$ 0.62	\$ 0.34	\$ 6.90	\$ 6.40
Second quarter	\$ 5.72	\$ 5.62	\$ 0.62	\$ 0.505	\$ 6.80	\$ 6.60
First quarter	\$ 5.66	\$ 5.36	\$ 0.54	\$ 0.40	\$ 6.80	\$ 6.08
2006:						
Fourth quarter (from October 12, 2006)	\$ 5.40	\$ 5.25	\$ 0.41	\$ 0.30	\$ 6.23	\$ 5.84

The closing price for each share of common stock, warrant and unit of Fortissimo on January 14, 2008, the last trading day before announcement of the execution of the merger agreement, was \$5.80, \$0.46 and \$6.70, respectively. As of , 2008, the record date, the closing price for each share of common stock, warrant and unit of Fortissimo was \$, \$ and \$, respectively.

Holders of Fortissimo common stock, warrants and units should obtain current market quotations for their securities. The market price of Fortissimo common stock, warrants and units could vary at any time before the merger.

Holders

As of , 2008, the record date, there were holders of record of Fortissimo units, holders of record of Fortissimo common stock and holders of record of Fortissimo warrants. Fortissimo believes that the number of beneficial holders of the units, common stock and warrants is in excess of persons each.

Dividends

Fortissimo has not paid any dividends on its common stock to date and does not intend to pay dividends prior to the completion of the merger. It is the present intention of Fortissimo's board of directors to retain all earnings, if any, for use in our business operations and, accordingly, our board does not anticipate declaring any dividends in the foreseeable future. The payment of dividends subsequent to the merger will be within the discretion of our then board of directors and will be contingent upon our revenues and earnings, if any, capital requirements and general financial condition subsequent to completion of the merger.

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APPRAISAL RIGHTS

Fortissimo stockholders do not have appraisal rights under the Delaware General Corporation Law in connection with the merger.

STOCKHOLDER PROPOSALS

The Fortissimo 2009 annual meeting of stockholders will be held on or about [redacted], 2009 unless the date is changed by the board of directors. If you are a stockholder and you want to include a proposal in the proxy statement for the 2009 annual meeting, you need to provide it to us by no later than [redacted], 2009. You should direct any proposals to Fortissimo's secretary at Fortissimo's principal office. If you want to present a matter of business to be considered at the year 2009 annual meeting, under Fortissimo's by-laws you must give timely notice of the matter, in writing, to our secretary. To be timely, the notice has to be given between 60 and 90 days before the date of the meeting. However, in the event that less than 70 days notice or prior public disclosure of the date of the 2009 annual meeting is given or made to stockholders, the notice must be received no later than the close of business on the 10th day following the day on which such notice of the date of the meeting was mailed or public disclosure was made, whichever occurs first. If Fortissimo is liquidated as a result of not consummating a business combination transaction on or before October 11, 2008, there will be no annual meeting in 2009.

INDEPENDENT AUDITORS

The consolidated and combined financial statements of Psyop and its affiliates at December 31, 2006 and December 31, 2005 and for each of the years then ended included in this proxy statement have been audited by Rothstein, Kass & Company, P.C., independent registered public accounting firm, as set forth in their report appearing elsewhere herein.

The financial statements of Fortissimo at December 31, 2006, and for the period ended December 31, 2006, the period December 27, 2005 (inception) to December 31, 2005, and the cumulative period from December 27, 2005 (inception) to December 31, 2006 included in this proxy statement have been audited by Goldstein Golub Kessler LLP, independent registered public accounting firm, as set forth in their report appearing elsewhere herein. The partners of GGK became partners of McGladrey & Pullen, LLP in a limited asset purchase agreement and as a result thereof, GGK resigned as independent registered public accounting firm for Fortissimo on January 28, 2008. On January 30, 2008, McGladrey & Pullen, LLP was subsequently engaged as Fortissimo's new independent registered public accounting firm.

Representatives of Rothstein, Kass & Company, P.C., and McGladrey & Pullen, LLP will be present at the annual meeting of stockholders or will be available by telephone with the opportunity to make statements and to respond to appropriate questions.

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WHERE YOU CAN FIND MORE INFORMATION

Fortissimo files reports, proxy statements and other information with the SEC as required by the Securities Exchange Act. You may read and copy reports, proxy statements and other information filed by Fortissimo with the Securities and Exchange Commission at the Securities and Exchange Commission public reference room located at 100 F Street, N.E., Washington, D.C. 20549. You may obtain information on the operation of the Public Reference Room by calling the Securities and Exchange Commission at 1-800-SEC-0330. You may also obtain copies of the materials described above at prescribed rates by writing to the Securities and Exchange Commission, Public Reference Section, 100 F Street, N.E., Washington, D.C. 20549. You may access information on Fortissimo at the SEC web site containing reports, proxy statements and other information at: <http://www.sec.gov>.

Information and statements contained in this proxy statement or any annex to this proxy statement are qualified in all respects by reference to the copy of the relevant contract or other annex filed as an exhibit to this proxy statement.

All information contained in this document relating to Fortissimo has been supplied by Fortissimo, and all such information relating to Psyop has been supplied by Psyop. Information provided by one another does not constitute any representation, estimate or projection of the other.

Only one proxy statement is being delivered to multiple securityholders who share an address. However, if you would like an additional copy, please contact us at the address set forth below and an additional copy will be sent to you free of charge.

If you would like additional copies of this document or if you have questions about the merger, you should contact via phone or in writing:

Marc S. Lesnick, Vice President
Fortissimo Acquisition Corp.
14 Hamelacha Street
Park Afek
PO Box 11704
Rosh Ha Ayalin 48091
Israel
(011) 972-915-7400

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FORTISSIMO ACQUISITION CORP. (A Development Stage Enterprise)

CONDENSED BALANCE SHEETS

	September 30, 2007 (Unaudited)	December 31, 2006
ASSETS		
Current Assets:		
Cash	\$261,186	\$ 692,100
Cash held in trust (Note 3)	27,345,444	26,537,334
Pre-paid expenses	1,618	19,243
Total current assets	27,608,248	27,248,677
Deferred tax asset	151,916	41,865
Total assets	\$27,760,164	\$ 27,290,542
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current Liabilities:		
Accounts payable and accrued expenses	\$101,869	\$ 50,930
Deferred trust interest income	217,450	55,909
Deferred underwriting fee (Note 2)	352,350	352,350
Income tax payable	24,855	86,338
Total current liabilities	696,524	545,527
Common stock, subject to possible conversion, 906,547 shares at conversion value	5,248,907	5,248,907
Stockholders' Equity		
Preferred stock - \$.0001 par value; 1,000,000 authorized; none issued or outstanding (Note 5)		
Common stock - \$.0001 par value; 21,000,000 authorized; 5,868,334 issued and outstanding (including 906,547 subject to possible conversion) (Note 1)	587	587
Additional paid-in capital	21,409,192	21,409,192
Retained earnings accumulated during the development stage	404,954	86,329
Total stockholders' equity	21,814,733	21,496,108
Total liabilities and stockholders' equity	\$27,760,164	\$ 27,290,542

See Accompanying Notes to Unaudited Condensed Financial Statements.

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FORTISSIMO ACQUISITION CORP.

(A Development Stage Enterprise)

CONDENSED STATEMENTS OF OPERATIONS

	Three months ended September 30, 2007	Three months ended September 30, 2006	Nine months ended September 30, 2007	Nine months ended September 30, 2006	For the period from December 27, 2005 (inception) to September 30, 2007
	(Unaudited)		(Unaudited)		(Unaudited)
State franchise tax	\$6,438	\$	\$19,313	\$	\$45,063
Admin and office support	22,500		67,500		87,526
Professional fees	129,644		168,163		191,202
Insurance	11,250		33,750		43,736
Travel	12,104		27,149		32,282
Formation expenses					3,000
Other expenses	6,540		21,554	350	27,593
Total costs and expenses	\$188,476	\$	\$337,429	\$350	\$430,402
Interest income	197,253		656,054		879,829
Income (loss) before provision for income taxes	8,777		318,625	(350)	449,427
Provision for (benefit from) income taxes	(42,501)				44,473
Net income (loss) for the period	\$51,278	\$	\$318,625	\$(350)	\$404,954
Weighted average number of shares outstanding, basic and diluted	5,868,334	1,000,000	5,868,334	1,000,000	3,305,479
Net income (loss) per share	\$0.01	\$(0.00)	\$0.05	\$(0.00)	\$0.11

See Accompanying Notes to Unaudited Condensed Financial Statements.

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FORTISSIMO ACQUISITION CORP.

(A Development Stage Enterprise)

STATEMENT OF CHANGES IN STOCKHOLDERS EQUITY

	Common Stock		Additional Paid in Capital	Retained Earnings (Deficit) Accumulated During the Development Stage	Total
	Shares	Amount			
Issuance of Common Stock to initial stockholders on December 30, 2005 at \$.025 per share	1,000,000	\$ 100	\$24,900	\$	\$25,000
Net loss for the period				(3,000)	(3,000)
Balance as of December 31, 2005	1,000,000	\$ 100	\$24,900	\$ (3,000)	\$22,000
Sale of 4,535,000 Units (net of \$2,576,418 offering expenses, including the issuance of 906,547 shares subject to possible conversion)	4,535,000	454	24,633,128		24,633,582
Gross proceeds from issuance of Unit Purchase Option			100		100
Gross proceeds from Issuance of Insider Units	333,334	33	1,999,971		2,000,004
Proceeds subject to possible conversion			(5,248,907)		(5,248,907)
Net income for the year				89,329	89,329
Balance as at December 31, 2006 Unaudited:	5,868,334	\$ 587	\$21,409,192	\$ 86,329	\$21,496,108
Net income for the period				318,625	318,625
Balance as at September 30, 2007	5,868,334	\$ 587	\$21,409,192	\$ 404,954	\$21,814,733

See Accompanying Notes to Unaudited Condensed Financial Statements.

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FORTISSIMO ACQUISITION CORP.

(A Development Stage Enterprise)

CONDENSED STATEMENTS OF CASH FLOWS

	Nine months ended September 30, 2007	Nine months ended September 30, 2006	For the period from December 27, 2005 (inception) to September 30, 2007
	(Unaudited)		(Unaudited)
Cash flows from operating activities:			
Net income (loss)	\$ 318,625	\$ (350)	\$ 404,954
Adjustments to reconcile net income (loss) to net cash used in operating activities:			
Interest earned on securities held in trust	(808,110)		(1,087,794)
Changes in operating assets/liabilities:			
Decrease (increase) in pre-paid expenses	17,625		(1,618)
Increase (decrease) in accrued expenses	50,939	(2,650)	101,869
Increase in deferred tax asset	(110,051)		(151,916)
Increase in deferred trust interest income	161,541		217,450
Increase (decrease) in income tax payable	(61,483)		24,855
Net cash used in operating activities	(430,914)	(3,000)	(492,200)
Cash flows from investing activities:			
Cash held in trust fund			(26,257,650)
Redemption of Treasury Bill held in trust	53,433,000		53,433,000
Purchase of Treasury Bill held in trust	(26,563,000)		(26,563,000)
))
Purchase of Money Fund held in trust	(26,870,000)		(26,870,000)
))
Net cash used in investing activities			(26,257,650)
Cash flows from financing activities:			
Payment of notes payable stockholders			(115,000)
Proceeds from sale of Units to public			27,210,000
Proceeds from issuance of shares to Initial Stockholders			25,000
Proceeds from notes payable stockholders		60,000	115,000
Proceeds from sale of Unit Purchase Option			100
Proceeds from sale of Insider Units			2,000,004
Payment of offering expenses		(122,323)	(2,224,068)
Net cash provided by (used in) financing activities		(62,323)	27,011,036

Increase (decrease) in cash	(430,914)	(65,323)	261,186
Cash at the beginning of the period	692,100	67,500	
Cash at the end of the period	\$261,186	\$ 2,177	\$261,186
Supplemental Schedule of non-cash financing activity:			
Deferred Underwriting Fee	\$	\$	\$352,350
Accrued offering costs	\$	\$223,030	\$

See Accompanying Notes to Unaudited Condensed Financial Statements.

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FORTISSIMO ACQUISITION CORP. (A Development Stage Enterprise)

NOTES TO UNAUDITED CONDENSED FINANCIAL STATEMENTS

Note 1: Interim Financial Information

The condensed financial statements at September 30, 2007 and for the three and nine months ended September 30, 2007 and 2006 and for the period from December 27, 2005 (inception) to September 30, 2007 have been prepared by the Company and are unaudited.

In the opinion of management, all adjustments (consisting of normal accruals and recurring items) have been made that are necessary to present fairly the financial position of Fortissimo Acquisition Corp. (the Company) as of September 30, 2007 and December 31, 2006 and the results of its operations and cash flows for the periods ended September 30, 2007, and 2006. Operating results for the interim period presented are not necessarily indicative of the results to be expected for any other interim period or for the full year.

These unaudited condensed financial statements should be read in conjunction with the financial statements and notes thereto at December 31, 2006 and for the period then ended included in the Company's Form 10-KSB filed with the Securities and Exchange Commission (the SEC) on March 29, 2007. The December 31, 2006 balance sheet has been derived from the audited financial statements included in that 10-KSB. The statements of operations and cash flows for the nine months ended September 30, 2006 have been derived from the unaudited financial statements included in the Company's form 10-QSB filed by the Company with the SEC on December 22, 2006. The accounting policies used in preparing these unaudited condensed financial statements are consistent with those described in those filings.

Note 2: Organization and Business Operations

The Company was incorporated in Delaware on December 27, 2005 as a blank check company whose objective is to acquire an operating business that has manufacturing operations or research and development facilities located in Israel, or that is a company operating outside Israel which management believes would benefit from establishing

operations or facilities in Israel.

At September 30, 2007, the Company had not yet commenced any operations, other than evaluating potential acquisition candidates. All activity through September 30, 2007 relates to the Company's formation and initial public offering and current activities described below.

The Company's ability to commence operations was contingent upon obtaining adequate financial resources through a proposed public offering (Offering) which was consummated on October 17, 2006 and is discussed below. The Company's management has broad discretion with respect to the specific application of the net proceeds of this Offering, although substantially all of the net proceeds of this Offering are intended to be generally applied toward consummating a business combination with an operating business that has manufacturing operations or research and development facilities located in Israel, or that is a company operating outside Israel which management believes would benefit from establishing operations or facilities in Israel (Business Combination). Furthermore, there is no assurance that the Company will be able to successfully effect a Business Combination. An aggregate of \$26,257,650 (including the over-allotment option), before any interest earned, has been deposited in an interest-bearing trust account (Trust Account) until the earlier of (i) the consummation of a Business Combination or (ii) liquidation of the Company. Under the agreement governing the Trust Account that was in effect during the first quarter of 2007, funds will only be invested in United States government securities within the meaning of Section 2(a)(16) of the Investment Company Act of 1940 (the 1940 Act) having a maturity of 180 days or less. As of March 21, 2007, the agreement governing the Trust Account was amended to allow for investment in any open ended investment company registered under the 1940 Act that holds itself out as a money market fund selected by the Company meeting the conditions of paragraphs (c)(2), (c)(3) and (c)(4) of Rule 2a-7 promulgated under the 1940 Act as determined by the Company. The amendment enables the Company to invest in tax free securities. The placing of funds in the Trust Account may not protect those funds from third party claims against the Company. Although the Company will seek to have all vendors, prospective target businesses or other entities it engages, execute agreements with the Company waiving any right, title, interest or claim of any kind in or to any monies held

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**FORTISSIMO ACQUISITION CORP.
(A Development Stage Enterprise)**

**NOTES TO UNAUDITED CONDENSED FINANCIAL
STATEMENTS**

Note 2: Organization and Business Operations (continued)

in the Trust Account, there is no guarantee that they will execute such agreements. The Company's directors have agreed that they will be jointly and severally liable under certain circumstances to ensure that the proceeds in the Trust Account are not reduced by the claims of target businesses or vendors or other entities that are owed money by the Company for services rendered or contracted for or products sold to the Company. However, there can be no assurance that the directors will be able to satisfy those obligations. The remaining net proceeds (not held in the Trust Account) of approximately \$545,000 may be used to pay for business, legal and accounting due diligence on prospective acquisitions and continuing general and administrative expenses.

Fortissimo Capital Fund GP, L.P., (FCF), one of the Company's initial stockholders, has purchased an aggregate of 333,334 units (the Insider Units) at \$6.00 per unit (for an aggregate purchase price of \$2,000,004) from the Company. This purchase took place on a private placement basis simultaneously with the consummation of the Offering. All of the proceeds received from the sale of the Insider Units were placed in the Trust Account. The Insider Units are identical to the units sold in the Offering to the public; however, FCF has waived the right to receive distributions upon a liquidation of the Company prior to a Business Combination with respect to the securities underlying the Insider Units. The Insider Units were registered for resale along with the Units in the Offering, but FCF has agreed that the Insider Units and underlying securities will not be sold or transferred by it until after the completion of a Business Combination.

The Company, after signing a definitive agreement for the acquisition of a target business, will submit such transaction for stockholder approval. Pursuant to the provisions of the Company's Amended and Restated Certificate of Incorporation, which cannot by its terms be amended prior to the consummation of a Business Combination, in the event that stockholders owning 20% or more of the shares sold in the Offering vote against the Business Combination and exercise their conversion rights described below, the Business Combination will not be consummated. All of the

Company's stockholders prior to the Offering, including all of the officers and directors of the Company (Initial Stockholders), have agreed to vote their 1,000,000 founding shares of common stock in accordance with the vote of the majority in interest of all other stockholders of the Company (Public Stockholders) with respect to any Business Combination. After consummation of a Business Combination, these voting safeguards will no longer be applicable.

With respect to a Business Combination which is approved and consummated, any Public Stockholder who voted against the Business Combination may demand that the Company convert his or her shares. The per share conversion price will equal the amount in the Trust Account, calculated as of two business days prior to the consummation of the proposed Business Combination divided by the number of shares of common stock held by Public Stockholders at the consummation of the Offering. Accordingly, Public Stockholders holding 19.99% of the aggregate number of shares owned by all Public Stockholders may seek conversion of their shares in the event of a Business Combination. Such Public Stockholders are entitled to receive their per share interest in the Trust Account computed without regard to the shares held by the Initial Stockholders.

The Company's Amended and Restated Certificate of Incorporation provides that the Company will continue in existence only until 24 months from the effective date of the Offering (until October 11, 2008). If the Company has not completed a Business Combination by such date, its corporate existence will cease and it will dissolve and liquidate for the purposes of winding up its affairs. In the event of liquidation, it is likely that the per share value of the residual assets remaining available for distribution (including Trust Account assets) will be less than the initial public offering price per share in the Offering due to costs related to the Offering and since no value would be attributed to the Warrants contained in the Units sold.

Effective January 1, 2007, the Company adopted the provisions of FASB Interpretation No. 48 (FIN 48), Accounting for Uncertainty in Income Taxes - An Interpretation of FASB Statement No. 109 . FIN 48 provides detailed guidance for the financial statements recognition, measurement and disclosure of uncertain tax positions recognized in the financial statements in accordance with SFAS No. 109. Tax positions

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**FORTISSIMO ACQUISITION CORP.
(A Development Stage Enterprise)**

NOTES TO UNAUDITED CONDENSED FINANCIAL STATEMENTS

Note 2: Organization and Business Operations (continued)

must meet a more-likely-than-not recognition threshold at the effective date to be recognized upon the adoption of FIN 48 and in subsequent periods. Upon the adoption of FIN 48, the Company has no unrecognized tax benefits.

During the first half of 2007, the Company recognized no adjustments for uncertain tax benefits.

The Company recognizes interest and penalties, if any, related to uncertain tax positions in income tax expenses. No interest and penalties related to uncertain tax positions were accrued at September 30, 2007.

Tax years 2005 and 2006 remain open to examination by the Internal Revenue Service. The Company expects no material changes to unrecognized tax positions within the next twelve months.

Management does not believe that any recently issued, but not yet effective, accounting standards if currently adopted would have a material effect on the accompanying condensed unaudited financial statements.

Note 3: Investments Held in Trust

Investments held in trust at September 30, 2007 consist of tax-free investments, which include accrued interest of \$73,840.

Note 4: Commitments

The Company presently occupies office space provided by an affiliate of an Initial Stockholder. Such affiliate has agreed that, until the acquisition of a target business by the Company, it will make such office space, as well as certain office and secretarial services, available to the Company, as may be required by the Company from time to time. The Company has agreed to pay such affiliate \$7,500 per month for such services commencing on October 11, 2006 and ending upon the consummation of a Business Combination. The statements of operations for the three months and nine months ended September 30, 2007 include \$25,500 and \$67,500, respectively, related to this agreement.

The Initial Stockholders have waived their right to receive distributions with respect to their founding shares and shares included within the Insider Units upon the Company's liquidation.

The Initial Stockholders and holders of the Insider Units (or underlying securities) are entitled to registration rights with respect to their founding shares and Insider Units (or underlying securities). The holders of the majority of founding shares are entitled to demand that the Company register these shares at any time commencing three months prior to October 11, 2009. The holders of a majority of the Insider Units (or underlying securities) are entitled to demand that the Company register such securities at any time after the Company consummates a Business Combination. In addition, the Initial Stockholders and holders of the Insider Units (or underlying securities) have certain piggy-back registration rights on registration statements filed subsequent to a Business Combination. The Underwriter's Option is subject to similar registration rights.

Note 5: Stockholders Equity

a. The Offering:

The Company sold 4,535,000 units (Units) in the Offering, which included 535,000 Units that were sold upon the exercise of the underwriters' over-allotment option. Each Unit consists of one share of the Company's common stock, \$.0001 par value, and two Redeemable Common Stock Purchase Warrants (Warrants). Each Warrant entitles the holder to purchase from the Company one share of common stock at an exercise price of \$5.00 commencing on the later of the completion of a Business Combination with a target business or October 11, 2007 and expiring on October 10, 2010. The Warrants will be redeemable at a price of \$.01 per Warrant upon 30 days notice after the Warrants become exercisable, only in the event that the last sale price of the common stock is at least \$8.50 per share for any 20 trading days within a 30 trading day period ending on the third day prior to the date on which notice of redemption is given. In connection with

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FORTISSIMO ACQUISITION CORP. (A Development Stage Enterprise)

NOTES TO UNAUDITED CONDENSED FINANCIAL STATEMENTS

Note 5: Stockholders Equity (continued)

the Offering, the Company issued an option, for \$100, to the representative of the underwriters to purchase 400,000 Units at an exercise price of \$7.50 per Unit (see Common Stock Commitments below).

The Company accounted for the fair value of the option, inclusive of the receipt of the \$100 cash payment, as an expense of the Offering resulting in a charge directly to stockholders' equity. The Company estimated that the fair value of this option was approximately \$1,529,710 (\$3.82 per Unit) using a Black-Scholes option-pricing model. The option may be exercised for cash or on a cashless basis, at the holder's option, such that the holder may use the appreciated value of the option (the difference between the exercise prices of the option and the underlying Warrants and the market price of the Units and underlying securities) to exercise the option without the payment of any cash.

The warrants underlying such Units are exercisable at \$5.00 per share, but otherwise have the same terms and conditions as the Warrants. Separate trading of the Common Stock and Warrants underlying the Company's Units commenced in October 2006.

b. Preferred Stock:

The Company is authorized to issue up to 1,000,000 shares of Preferred Stock with such designations, voting, and other rights and preferences as may be determined from time to time by the Board of Directors.

Prior to the consummation of a Business Combination, the Company may not issue Preferred Stock which participates in the proceeds of the Trust Account, or which votes as a class with the Common Stock on a Business Combination.

c. Common Stock Commitments:

The Company has 10,936,668 shares of common stock commitments in the form of Warrants and the underwriters option, which are currently not exercisable.

d. Common Stock Subject to Conversion:

Public Stockholders holding 19.99% of the aggregate number of shares owned by all Public Stockholders may seek conversion of their shares in the event of a Business Combination. Such Public Stockholders are entitled to receive their per share interest in the Trust Account computed without regard to the shares held by Initial Stockholders. Accordingly, a portion of the net proceeds from the Offering (19.99% of the amount originally placed in the Trust Account) has been classified as common stock subject to possible conversion in the accompanying balance sheets and 19.99% of the related interest earned has been recorded as deferred interest.

Note 6: Earnings (Loss) Per Share

Basic earnings (loss) per share is computed by dividing net income (loss) by the weighted-average number of shares of common stock outstanding during the period. Diluted earnings per share reflect the additional dilution for all potentially dilutive securities such as stock warrants and options. The effect of the 9,736,668 outstanding warrants, issued in connection with the initial public offering described in Note 1 has not been considered in the diluted net earnings per share since the warrants are contingently exercisable. The effect of the 400,000 units included in the underwriters purchase option, as described in Note 2, along with the warrants underlying such units, has not been considered in the diluted earnings per share calculation since the market price of the unit was less than the exercise price during the period.

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REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Stockholders of

FORTISSIMO ACQUISITION CORP. (A Development Stage Corporation)

We have audited the accompanying balance sheets of Fortissimo Acquisition Corp. (a development stage corporation) (the Company) as of December 31, 2006 and 2005, and the related statements of operations, stockholders' equity and cash flows for the year ended December 31, 2006, the period from December 27, 2005 (inception) to December 31, 2005, and the cumulative period from December 27, 2005 (inception) to December 31, 2006. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these

financial statements based on our audits.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Company as of December 31, 2006, and 2005, and the results of its operations and its cash flows for the year ended December 31, 2006, the period from December 27, 2005 (inception) to December 31, 2005, and the cumulative period from December 27, 2005 (inception) to December 31, 2006, in conformity with United States generally accepted accounting principles.

/s/ Goldstein Golub Kessler LLP

GOLDSTEIN GOLUB KESSLER LLP

New York, New York

March 15, 2007

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**FORTISSIMO ACQUISITION CORP.
(A Development Stage Corporation)**

BALANCE SHEET

	December 31,	
	2006	2005
ASSETS		
Current Assets:		
Cash	\$692,100	\$ 67,500
Cash held in Trust (Note 3)	26,537,334	
Prepaid expenses	19,243	
Deferred tax asset	41,865	
Total current assets	\$27,290,542	\$ 67,500
Deferred offering costs (Note 4)		27,000
Total assets	\$27,290,542	\$ 94,500
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current Liabilities:		
Accrued expenses	\$50,930	\$ 17,500
Deferred trust interest income	55,909	
Deferred underwriting fee (Note 1)	352,350	

Loan from related party (Note 5)		55,000
Income tax payable (Note 6)	86,338	
Total current liabilities	\$545,527	\$ 72,500
Common stock, subject to possible conversion, 906,547 shares at conversion value	5,248,907	
Stockholders' Equity		
Preferred stock \$.0001 par value; 1,000,000 authorized as of December 31, 2006 and 2005; none issued or outstanding (Note 7)		
Common stock \$.0001 par value; 21,000,000 authorized as of December 31, 2006 and 2005; 5,868,334 and 1,000,000 issued and outstanding as of December 31, 2006 and 2005, respectively (2006 including 906,547 subject to possible conversion) (Note 1)	587	100
Additional paid-in capital	21,409,192	24,900
Retained earnings (deficit) accumulated during the development stage	86,329	(3,000)
Total stockholders' equity	21,496,108	22,000
Total liabilities and stockholders' equity	\$27,290,542	\$ 94,500

See notes to financial statements.

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**FORTISSIMO ACQUISITION CORP.
(A Development Stage Enterprise)**

STATEMENT OF OPERATIONS

	For the Year Ended December 31, 2006	For the Period from December 27, 2005 (inception) to December 31, 2005	For the Period from December 27, 2005 (inception) to December 31, 2006
State franchise tax	\$ 25,750	\$	\$ 25,750
Admin and office support	20,026		20,026
Professional fees	23,039		23,039
Insurance	9,986		9,986
Travel	5,133		5,133
Formation expenses		3,000	3,000
Other expenses	5,771		5,771
Total costs and expenses	89,973	3,000	92,973

Interest income	223,775		223,775
Income (loss) before provision for income taxes	133,802	(3,000)	130,802
Provision for income taxes	44,473		44,473
Net income (loss) for the period	\$ 89,329	\$(3,000)	\$ 86,329
Weighted average number of shares outstanding, basic and diluted	2,059,849	1,000,000	2,048,361
Net income (loss) per share	\$ 0.04	\$(0.00)	\$ 0.04

See notes to financial statements.

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**FORTISSIMO ACQUISITION CORP.
(A Development Stage Corporation)**

STATEMENT OF STOCKHOLDERS EQUITY

	Common Stock Shares	Amount	Additional Paid in Capital	Deficit Accumulated During the Development Stage	Total
Issuance of Common Stock to initial stockholders on December 30, 2005 at \$.025 per share	1,000,000	\$ 100	\$ 24,900	\$	\$ 25,000
Net loss for the period				(3,000)	(3,000)
Balance as at December 31, 2005	1,000,000	\$ 100	\$ 24,900	(3,000)	\$ 22,000
Sale of 4,535,000 Units (net of \$2,576,418 offering expenses, including the issuance of 906,547 shares subject to possible conversion)	4,535,000	454	24,633,128		24,633,582
Gross proceeds from issuance of Unit Purchase Option			100		100
Gross proceeds from Issuance of Insider Units	333,334	33	1,999,971		2,000,004
Proceeds subject to possible conversion			(5,248,907)		(5,248,907)
Net income for the year				89,329	89,329
Balance as at December 31, 2006	5,868,334	\$ 587	\$ 21,409,192	\$ 86,329	\$ 21,496,108

See notes to financial statements.

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FORTISSIMO ACQUISITION CORP. (A Development Stage Corporation)

STATEMENT OF CASH FLOWS

	For the Year Ended December 31, 2006	For the Period from December 27, 2005 (inception) to December 31, 2005	For the Period from December 27, 2005 (inception) to December 31, 2006
Cash flows from operating activities:			
Net income (loss)	\$89,329	\$ (3,000)	\$86,329
Adjustments to reconcile net income to net cash used in operating activities:			
Interest earned on securities held in trust	(279,684)		(279,684)
Changes in operating assets/liabilities:			
Increase in prepaid expenses	(19,243)		(19,243)
Increase in accrued expenses	47,930	3,000	50,930
Increase in deferred tax asset	(41,865)		(41,865)
Increase in deferred trust interest income	55,909		55,909
Increase in income tax payable	86,338		86,338
Net cash used in operating activities	(61,286)		(61,286)
Cash flows from investing activities:			
Cash held in trust fund	(26,257,650)		(26,257,650)
Net cash used in investing activities	(26,257,650)		(26,257,650)
Cash flows from financing activities:			
Payment of notes payable stockholders	(115,000)		(115,000)
Proceeds from sale of Units to public	27,210,000		27,210,000
Proceeds from issuance of shares to Initial Stockholders		25,000	25,000
Proceeds from notes payable stockholders	60,000	55,000	115,000
Proceeds from sale of Unit Purchase Option	100		100
Proceeds from sale of Insider Units	2,000,004		2,000,004
Payment of offering expenses	(2,211,568)	(12,500)	(2,224,068)
Net cash provided by financing activities	26,943,536	67,500	27,011,036
Increase in cash	624,600	67,500	692,100

Cash at beginning of period	67,500		
Cash at the end of the period	\$692,100	\$ 67,500	\$ 692,100
Supplemental disclosure of non-cash financing activity:			
Accrual of offering costs	\$	\$ 14,500	\$
Deferred Underwriting Fee	\$352,350	\$	\$352,350

See notes to financial statements.

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**FORTISSIMO ACQUISITION CORP.
(A Development Stage Corporation)**

NOTES TO FINANCIAL STATEMENTS

Note 1 General

The Company was incorporated on December 27, 2005 as a blank check company whose objective is to acquire an operating business that has manufacturing operations or research and development facilities located in Israel, or that is a company operating outside Israel which management believes would benefit from establishing operations or facilities in Israel.

The Company's ability to commence operations was contingent upon obtaining adequate financial resources through a proposed public offering (Offering) which was consummated on October 17, 2006. On October 17, 2006, we consummated our initial public offering of 4,000,000 Units, with each unit consisting of one share of our common stock and two warrants, each to purchase one share of our common stock at an exercise price of \$5.00 per share. On October 25, 2006, we consummated the closing of an additional 535,000 units that were subject to the over-allotment option. The units were sold at an offering price of \$6.00 per unit, generating total gross proceeds of \$27,210,000 (not including \$2,000,004 from the sale of Units to one of our initial stockholders as more fully described below).

The Company's management had broad discretion with respect to the specific application of the net proceeds of the Offering, although substantially all of the net proceeds of the Offering are intended to be generally applied toward consummating a business combination with an operating business that has manufacturing operations or research and development facilities located in Israel (Business Combination). Furthermore, there is no assurance that the Company will be able to successfully effect a Business Combination. An aggregate of \$26,257,650 (including the over-allotment option), before any interest earned, has been deposited in an interest-bearing trust account (Trust Account) until the earlier of (i) the consummation of a Business Combination or (ii) liquidation of the Company. Under the agreement governing the Trust Account, funds will only be invested in United States government securities within the meaning of Section 2(a)(16) of the Investment Company Act of 1940 having a maturity of 180 days or less. The placing of funds in the Trust Account may not protect those funds from third party claims against the Company. Although the Company will seek to have all vendors, prospective target businesses or other entities it engages, execute agreements with the Company waiving any right, title, interest or claim of any kind in or to any monies held in the Trust Account, there is no guarantee that they will execute such agreements. The Company's directors have agreed that they will be jointly and severally liable under certain circumstances to ensure that the proceeds in the Trust Account are not

reduced by the claims of target businesses or vendors or other entities that are owed money by the Company for services rendered or contracted for or products sold to the Company. However, there can be no assurance that the directors will be able to satisfy those obligations. The remaining net proceeds (not held in the Trust Account) of approximately \$545,000 may be used to pay for business, legal and accounting due diligence on prospective acquisitions and continuing general and administrative expenses.

Fortissimo Capital Fund GP, L.P., (FCF), one of the Company's initial stockholders, has purchased an aggregate of 333,334 units (the Insider Units) at \$6.00 per unit (for an aggregate purchase price of \$2,000,004) from the Company. This purchase took place on a private placement basis simultaneously with the consummation of the Offering. All of the proceeds received from the sale of the Insider Units were placed in the Trust Account. The Insider Units are identical to the units sold in the Offering to the public; however, FCF has waived the right to receive distributions upon a liquidation of the Company prior to a Business Combination with respect to the securities underlying the Insider Units. The Insider Units were registered for resale along with the Units in the Offering, but FCF has agreed that the Insider Units and underlying securities will not be sold or transferred by it until after the completion of a Business Combination.

The Company, after signing a definitive agreement for the acquisition of a target business, will submit such transaction for stockholder approval. Pursuant to the provisions of the Company's Amended and Restated Certificate of Incorporation, which cannot by its terms be amended prior to the consummation of a Business Combination, in the event that stockholders owning 20% or more of the shares sold in the Offering vote against the Business Combination and exercise their conversion rights described below, the Business Combination will not be consummated. All of the Company's stockholders prior to the Offering, including all of the

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**FORTISSIMO ACQUISITION CORP.
(A Development Stage Corporation)**

NOTES TO FINANCIAL STATEMENTS

Note 1 General (continued)

officers and directors of the Company (Initial Stockholders), have agreed to vote their 1,000,000 founding shares of common stock in accordance with the vote of the majority in interest of all other stockholders of the Company (Public Stockholders) with respect to any Business Combination. After consummation of a Business Combination, these voting safeguards will no longer be applicable.

With respect to a Business Combination which is approved and consummated, any Public Stockholder who voted against the Business Combination may demand that the Company convert his or her shares. The per share conversion price will equal the amount in the Trust Account, calculated as of two business days prior to the consummation of the proposed Business Combination divided by the number of shares of common stock held by Public Stockholders at the consummation of the Offering. Accordingly, Public Stockholders holding 19.99% of the aggregate number of shares owned by all Public Stockholders may seek conversion of their shares in the event of a Business Combination. Such Public Stockholders are entitled to receive their per share interest in the Trust Account computed without regard to the shares held by the Initial Stockholders.

The Company's Amended and Restated Certificate of Incorporation provides that the Company will continue in existence only until 24 months from the effective date of the Offering (until October 11, 2008). If the Company has not completed a Business Combination by such date, its corporate existence will cease and it will dissolve and liquidate for the purposes of winding up its affairs. In the event of liquidation, it is likely that the per share value of the residual assets remaining available for distribution (including Trust Account assets) will be less than the initial public offering price per share in the Offering due to costs related to the Offering and since no value would be attributed to the Warrants contained in the Units sold.

Management does not believe that any recently issued, but not yet effective, accounting standards if currently adopted would have a material effect on the accompanying condensed unaudited financial statements.

Note 2 Significant Accounting Policies

The Company's financial statements have been prepared in accordance with accounting principles generally accepted in the United States.

a. Use of estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

b. Net Income (Loss) per common stock:

Net income (loss) per share is computed based on the weighted average number of shares of common stock outstanding.

c. Concentrations of credit risk:

Financial instruments that potentially subject the Company to a significant concentration of credit risk consist primarily of cash and cash equivalents. The Company may maintain deposits in federally insured financial institutions in excess of federally insured limits. However, management believes the Company is not exposed to significant credit risk due to the financial position of the depository institutions in which those deposits are held.

d. Fair Value of Financial Instruments:

The fair values of the Company's assets and liabilities that qualify as financial instruments under SFAS No. 107 Disclosures about Fair Value of Financial Instrument, approximate their carrying amounts presented in the balance sheet at December 31, 2006 and 2005.

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FORTISSIMO ACQUISITION CORP. (A Development Stage Corporation)

NOTES TO FINANCIAL STATEMENTS

Note 2 Significant Accounting Policies (continued)

e. Deferred Interest:

Deferred interest consists of 19.99% of the interest earned on the investment held in trust, as it represents interest attributable to the common stock subject to possible conversion (See Note 1).

f. Recently issued accounting pronouncements:

In July 2006, the Financial Accounting Standards Board (FASB) issued FASB Interpretation No. 48, Accounting for Uncertainty in Income Taxes, an interpretation of FASB Statement No. 109 (FIN 48), which provides criteria for the recognition, measurement, presentation and disclosure of uncertain tax positions. A tax benefit from an uncertain position may be recognized only if it is more likely than not that the position is sustainable based on its technical merits. The provisions of FIN 48 are effective for fiscal years beginning after December 15, 2006. We do not expect FIN 48 will have a material effect on our financial condition or results of operations.

Management does not believe that any other recently issued, but not yet effective, accounting standards if currently adopted would have a material effect on the accompanying financial statements.

Note 3 Investments Held In Trust

Investments held in trust at December 31, 2006 consist of a zero coupon United States Treasury Bill with a face value of \$26,563,000 purchased at a discount of 1.152%, due January 11, 2007 and carried on the Company's financial statements at \$26,537,334, which includes interest of \$279,684 and trust cash of \$632.

Note 4 Deferred Offering Costs

Deferred offering costs consist primarily of legal, accounting, underwriting and other fees and expenses incurred through the balance sheet date that were related to the Offering and were charged to equity upon the receipt of the capital raised.

Note 5 Loans From Related Party

The Company issued an aggregate of \$115,000 unsecured, non-interest bearing, promissory notes to the Initial Stockholders, of which \$55,000 was issued in December 2005, and the remainder was issued in January 2006. The notes were non-interest bearing and payable on the consummation of the Offering. Accordingly, such notes were repaid in October 2006 out of the proceeds of the Offering. Due to the short term nature of the notes, the fair value of the notes approximates their carrying amount.

Note 6 Income Taxes

Deferred income tax assets and liabilities are computed for differences between the financial statement and tax basis of assets and liabilities that will result in future taxable or deductible amounts and are based on enacted tax laws and

rates applicable to the periods in which the differences are expected to affect taxable income. Valuation allowances are established when necessary to reduce deferred income tax assets to the amount expected to be realized.

As of December 31, 2005, the Company recorded a deferred income tax asset, principally for the tax effect of net operating loss carryforwards, aggregating approximately \$1,000. In recognition of the uncertainty regarding the ultimate amount of income tax benefits to be derived, the Company has recorded a full valuation allowance.

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**FORTISSIMO ACQUISITION CORP.
(A Development Stage Corporation)**

NOTES TO FINANCIAL STATEMENTS

Note 6 Income Taxes (continued)

The components of the provision for income taxes are as follows:

	Year Ended December 31, 2006	Year Ended December 31, 2005
Current:		
Federal taxes	\$ 86,338	\$
Deferred:		
Federal taxes	(41,865)	
Total provision for income taxes	\$ 44,473	\$

The tax effect of temporary differences that give rise to the deferred tax asset is as follows:

	December 31, 2006	December 31, 2005
Interest income deferred for reporting purposes	\$ 19,009	\$
Expenses deferred for income tax purposes	22,856	
Total deferred tax asset	\$ 41,865	\$

The total provision for income taxes differs from that amount which would be computed by applying the U.S. Federal income tax rate to income before provision for income taxes as follow:

Year Ended December 31, 2006	Year Ended December 31, 2005
---------------------------------------	---------------------------------------

Statutory federal income tax rate	34.0	%	(34.0%)
Increase (decrease) in valuation allowance	(0.8%)		34.0 %
Effective income tax rate	33.2	%	

Note 7 Commitments

The Company presently occupies office space provided by an affiliate of an Initial Stockholder. Such affiliate has agreed that, until the acquisition of a target business by the Company, it will make such office space, as well as certain office and secretarial services, available to the Company, as may be required by the Company from time to time. The Company has agreed to pay such affiliate \$7,500 per month for such services commencing on October 11, 2006 and ending upon the consummation of a Business Combination. The statement of operations for the year ended December 31, 2006 includes \$19,839 relating to this agreement.

The Initial Stockholders have waived their right to receive distributions with respect to their founding shares and shares included within the Insider Units upon the Company's liquidation.

The Initial Stockholders and holders of the Insider Units (or underlying securities) are entitled to registration rights with respect to their founding shares and Insider Units (or underlying securities). The holders of the majority of founding shares are entitled to demand that the Company register these shares at any time commencing three months prior to October 11, 2009. The holders of a majority of the Insider Units (or underlying securities) are entitled to demand that the Company register such securities at any time after the Company consummates a Business Combination. In addition, the Initial Stockholders and holders of the Insider Units (or underlying securities) have certain piggy-back registration rights on registration statements filed subsequent to a Business Combination. The Underwriter's Option is subject to similar registration rights.

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FORTISSIMO ACQUISITION CORP. (A Development Stage Corporation)

NOTES TO FINANCIAL STATEMENTS

Note 8 Stockholders Equity

a. The Offering:

The Company sold 4,535,000 units (Units) in the Offering, which included 535,000 Units that were sold upon the exercise of the underwriters' over-allotment option. Each Unit consists of one share of the Company's common stock, \$.0001 par value, and two Redeemable Common Stock Purchase Warrants (Warrants). Each Warrant entitles the holder to purchase from the Company one share of common stock at an exercise price of \$5.00 commencing on the later of the completion of a Business Combination with a target business or October 11, 2007 and expiring on October 10, 2010. The Warrants will be redeemable at a price of \$.01 per Warrant upon 30 days notice after the Warrants become exercisable, only in the event that the last sale price of the common stock is at least \$8.50 per share for any 20 trading days within a 30 trading day period ending on the third day prior to the date on which notice of redemption is given. In connection with the Offering, the Company issued an option, for \$100, to the representative of the

underwriters to purchase 400,000 Units at an exercise price of \$7.50 per Unit (see Common Stock Commitments below).

The Company accounted for the fair value of the option, inclusive of the receipt of the \$100 cash payment, as an expense of the Offering resulting in a charge directly to stockholders' equity. The Company estimated that the fair value of this option was approximately \$1,485,882 (\$3.71 per Unit) using a Black-Scholes option-pricing model. The option may be exercised for cash or on a "cashless" basis, at the holder's option, such that the holder may use the appreciated value of the option (the difference between the exercise prices of the option and the underlying Warrants and the market price of the Units and underlying securities) to exercise the option without the payment of any cash.

The warrants underlying such Units are exercisable at \$5.00 per share, but otherwise have the same terms and conditions as the Warrants. Separate trading of the Common Stock and Warrants underlying the Company's Units commenced in October 2006.

b. Preferred Stock:

The Company is authorized to issue up to 1,000,000 shares of Preferred Stock with such designations, voting, and other rights and preferences as may be determined from time to time by the Board of Directors.

Prior to the consummation of a Business Combination, the Company may not issue Preferred Stock which participates in the proceeds of the Trust Account, or which votes as a class with the Common Stock on a Business Combination.

c. Common Stock Commitments:

The Company has 10,936,668 shares of common stock commitments in the form of Warrants and the underwriters option, which are currently not exercisable.

d. Common Stock Subject to Conversion:

Public Stockholders holding 19.99% of the aggregate number of shares owned by all Public Stockholders may seek conversion of their shares in the event of a Business Combination. Such Public Stockholders are entitled to receive their per share interest in the Trust Account computed without regard to the shares held by Initial Stockholders. Accordingly, a portion of the net proceeds from the Offering (19.99% of the amount held in the Trust Account) has been classified as common stock subject to possible conversion in the accompanying balance sheets and 19.99% of the related interest earned has been recorded as deferred interest.

Note 9 Earnings Per Share

Basic earnings per share is computed by dividing net income (loss) by the weighted-average number of shares of common stock outstanding during the period. Diluted earnings per share reflect the additional dilution for all potentially dilutive securities such as stock warrants and options. The effect of the 9,736,668 outstanding warrants, issued in connection with the initial public offering described in Note 1 has not been considered in the diluted net earnings per share since the warrants are contingently exercisable. The effect of

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FORTISSIMO ACQUISITION CORP.

(A Development Stage Corporation)

NOTES TO FINANCIAL STATEMENTS

Note 9 Earnings Per Share (continued)

the 400,000 units included in the underwriters purchase option, as described in Note 1, along with the warrants underlying such units, has not been considered in the diluted earnings per share calculation since the market price of the unit was less than the exercise price during the period.

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PSYOP, INC. AND AFFILIATES

CONSOLIDATED AND COMBINED BALANCE SHEET

	September 30, 2007 (Unaudited)	December 31, 2006
ASSETS		
Current assets		
Cash and cash equivalents	\$ 799,042	\$ 229,692
Accounts receivable	1,447,010	1,511,204
Costs and estimated earnings in excess of billings on uncompleted contracts	1,018,835	663,654
Deferred tax asset		112,000
Prepaid income taxes	299,272	63,331
Total current assets	3,564,159	2,579,881
Property and equipment, net	2,504,038	1,500,853
Other assets	9,500	9,500
Total assets	\$ 6,077,697	\$ 4,090,234
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current liabilities		
Bank line of credit	\$ 203,525	\$
Bank note payable, current portion	125,187	117,048
Capital lease obligations, current portion	193,592	281,780
Accounts payable and other current liabilities	1,189,607	1,974,438
Deferred income taxes	112,000	
	902,670	979,848

Billings on uncompleted contracts in excess of costs and estimated earnings		
Total current liabilities	2,726,581	3,353,114
Long-term liabilities		
Bank note payable, less current portion	21,679	120,537
Capital lease obligations, less current portion	195,543	219,126
Deferred income taxes	23,000	26,000
Total long-term liabilities	240,222	365,663
Commitments and contingencies		
Stockholders' equity		
Common stock, \$1.00 par value, authorized 24,000 shares; issued and outstanding 12,600 shares	12,600	12,600
Class B common stock, \$1.00 par value, authorized 3,000 shares; issued and outstanding 1,450 shares	1,450	1,450
Capital in excess of par value	257,950	257,950
Loan receivable, stockholder	(8,751)	(13,380)
Retained earnings	2,847,645	112,837
Total stockholders' equity	3,110,894	371,457
Total liabilities and stockholders' equity	\$6,077,697	\$4,090,234

See accompanying notes to consolidated and combined financial statements.

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PSYOP, INC. AND AFFILIATES

CONSOLIDATED AND COMBINED STATEMENTS OF OPERATIONS (Unaudited)

	Nine Months Ended	
	September 30	
	2007	2006
Net sales	\$19,808,425	\$11,724,729
Cost of sales	13,524,735	8,024,920
Gross profit	6,283,690	3,699,809
Selling, general and administrative expenses	3,245,854	2,976,187
Operating income	3,037,836	723,622
Other income (expense)		
Interest income	18,144	669
Interest expense	(40,813)	(59,485)
	(22,669)	(60,154)
Income before income taxes	3,015,167	663,468
Income taxes (expense) benefit	(280,359)	145,118

Net income	\$2,734,808	\$808,586
Basic and diluted net income per common share		
Basic and diluted	\$194.65	\$57.55
Weighted average common shares outstanding		
Basic and diluted	14,050	14,050

See accompanying notes to consolidated and combined financial statements.

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PSYOP, INC. AND AFFILIATES

**CONSOLIDATED AND COMBINED STATEMENTS OF
CHANGES IN STOCKHOLDERS' EQUITY**

See accompanying notes to consolidated and combined financial statements.

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PSYOP, INC. AND AFFILIATES

**CONSOLIDATED AND COMBINED STATEMENTS OF
CASH FLOWS (Unaudited)**

	Nine Months Ended September 30,	
	2007	2006
Cash flows from operating activities		
Net income	\$2,734,808	\$808,586
Adjustments to reconcile net income to net cash provided by operating activities		
Depreciation and amortization	364,549	345,477
Deferred income taxes	109,000	(107,000)
Increase (decrease) in cash in cash attributable to changes in operating assets and liabilities:		

Accounts receivable	64,194	(1,028,199)
Costs and estimated earnings in excess of billings on uncompleted contracts	(355,181)	(283,631)
Prepaid income taxes	(187,272)	(213,597)
Prepaid expenses	63,331	
Accounts payable and other current liabilities	(784,831)	1,503,020
Billings on uncompleted contracts in excess of costs and estimated earnings	(77,178)	602,595
Net cash provided by operating activities	1,931,420	1,627,251
Cash flows from investing activities		
Acquisition of property and equipment	(1,048,264)	(546,269)
Proceeds from repayment on loan receivable, stockholder	4,629	11,514
Net cash used in investing activities	(1,043,635)	(534,755)
Cash flows from financing activities		
Proceeds from (payments for) bank line of credit	203,525	(485,137)
Proceeds from (principal payments on) bank note payable	(90,719)	(118,583)
Principal payments on capital leases	(431,241)	(177,588)
Net cash used in investing activities	(318,435)	(781,308)
Net increase in cash and cash equivalents	569,350	311,188
Cash and cash equivalents, beginning of period	229,692	358,347
Cash and cash equivalents, end of period	\$799,042	\$669,535
Supplemental disclosures of cash flow information, cash paid during the period for:		
Income taxes	\$405,000	\$
Interest	\$40,813	\$60,154
Supplemental schedule of noncash and financing activities		
Property and equipment acquired under capital lease obligations	\$319,470	\$392,364

See accompanying notes to consolidated and combined financial statements.

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PSYOP, INC. AND AFFILIATES

NOTES TO UNAUDITED CONSOLIDATED AND COMBINED FINANCIAL STATEMENTS

1. Nature of operations and summary of significant accounting policies

Nature of Operations

Psyop, Inc. (Psyop) and Psyop UK, LLC (Psyop UK), a United Kingdom limited liability company that is a wholly-owned subsidiary of Psyop, are designers and producers of video content for national and international advertising and other interests. Psyop and Psyop UK conducts business principally with advertising agencies, who

engage them to provide design and production services for their respective clients. Psyop Services, LLC (Psyop Services), an affiliate of Psyop under common ownership, provides representation of design-led commercial and content creators. Psyop Services negotiates and signs contracts of behalf of client companies that are outsourced the work in return for a percentage commission of the project cost for lead generation, branding, mentoring and project management.

Basis of presentation and principles of consolidation and combination

The accompanying consolidated and combined financial statements include the accounts of Psyop, Psyop Services, and Psyop UK (collectively, Psyop, Inc. and Affiliates or the Company). All material intercompany accounts and transactions have been eliminated in the consolidated and combined financial statements. Although the financial statements have been combined, they do not represent those of a single legal entity.

The consolidated and combined interim financial information herein is unaudited and may not include all information and footnotes necessary for the fair presentation of financial position, results of operations, changes in stockholders equity and cash flows in conformity with accounting principles generally accepted in the United States of America; however, such information reflects all adjustments (consisting of normal, recurring adjustments) which are, in the opinion of management, necessary for a fair statement of results of operations, changes in stockholders equity, cash flows and financial condition for the interim periods presented. The results of operations for the nine months ended September 30, 2007 and 2006 are not necessarily indicative of the results to be expected for the full year. These financial statements should be read in conjunction with Psyop s consolidated and combined financial statements and related notes for the years ended December 31, 2006 and 2005 contained in this proxy statement beginning on page FS-31.

Revenue Recognition

Psyop recognizes revenues using the percentage-of-completion method of accounting in accordance with Statement of Position 81-1 Accounting for Performance of Construction-Type and Certain Production-Type Contracts and in conjunction with Staff Accounting Position No. 104, Revision of Topic 13: Revenue Recognition in Financial Statements, which provides for the recognition of revenue when (1) persuasive evidence of a final agreement exists, (2) delivery has occurred or services have been rendered, (3) the selling price is fixed or determinable, and (4) collectibility is reasonably assured. Accordingly, earnings are recognized on a contract-by-contract basis in the ratio that actual costs incurred bear to total estimated costs, as determined by management. Adjustments to cost estimates are made periodically, based upon the specific circumstances affecting each contract in progress. Losses expected to be incurred on contracts in progress are charged to operations in the period such losses are determined.

The aggregate of costs incurred and earnings recognized on uncompleted contracts in excess of related billings is shown as a current asset, and the aggregate of billings on uncompleted contracts in excess of related costs incurred and earnings recognized is shown as a current liability.

Psyop Services recognizes revenues as services are provided.

Cost Recognition

Contract costs include all labor, subcontractors and those indirect costs related to contract performance such as indirect labor, supplies, and tool costs. Changes in job performance, job conditions, and estimated profitability, including those arising from contract penalty provisions, and final contract settlements may result in revisions to costs and income and are recognized in the period in which the revenues or costs are determined.

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PSYOP, INC. AND AFFILIATES

**NOTES TO UNAUDITED CONSOLIDATED AND
COMBINED FINANCIAL STATEMENTS**

**1. Nature of operations and summary of significant accounting
policies (continued)**

Fair Value of Financial Instruments

The fair value of the Company's assets and liabilities, which qualify as financial instruments under Statement of Financial Accounting Standards (SFAS) No. 107, Disclosures About Fair Value of Financial Instruments, approximate the carrying amounts presented in the consolidated balance sheets.

Cash and Cash Equivalents

The Company considers all investment instruments with maturities of three months or less to be cash equivalents. As of September 30, 2007 and December 31, 2006 at various times during the year, balances of cash at financial institutions exceeded the federally insured limit. The Company has not experienced any losses in such accounts and believes it is not subject to any significant credit risk on cash and cash equivalents.

Accounts Receivable

The Company carries its accounts receivable at cost less an allowance for doubtful accounts. On a periodic basis, management evaluates its accounts receivable and establishes an allowance for doubtful accounts, based on a history of past write-offs and collections and current credit conditions. Accounts are written off once management has determined the balances will not be collected. An allowance for doubtful accounts was deemed unnecessary at September 30, 2007 and December 31, 2006.

Property and Equipment

Property and equipment are recorded at cost less accumulated depreciation and amortization. Costs of additions and substantial improvements to property and equipment are also capitalized. Maintenance and repairs are charged to operations as incurred. Asset and related accumulated depreciation amounts are relieved from the accounts for retirements or dispositions. Depreciation on property and equipment is computed using the straight-line method over the estimated useful lives of the assets ranging from three to five years, while leasehold improvements are amortized, using the straight line method, over the shorter of either their economic useful lives or the term of the leases.

Impairment of Long-Lived Assets

The Company adheres to SFAS No. 144, Accounting for the Impairment or Disposal of Long-Lived Assets and periodically assesses the recoverability of the carrying amounts of long-lived assets. A loss is recognized when

expected undiscounted future cash flows are less than the carrying amount of the asset. The impairment loss is the difference by which the carrying amount of the asset exceeds its fair value.

Income Taxes

Psyop, the parent company, is a United States corporation and files corporate income tax returns in the United States. Psyop Services is a United States limited liability company and is subject to the New York City Unincorporated Business Tax (UBT). Psyop UK is incorporated in England and Wales and, as such, files its own corporate income tax returns in the United Kingdom. The Company complies with SFAS No. 109 Accounting for Income Taxes, which requires an asset and liability approach to financial reporting of income taxes. Deferred income tax assets and liabilities are computed for differences between the financial statement and tax bases of assets and liabilities that will result in taxable or deductible amounts in the future, based on enacted tax laws and rates applicable to the periods in which the differences are expected to affect taxable income. Valuation allowances are established, when necessary, to reduce the deferred income tax assets to the amount expected to be realized.

Earnings Per Share

The Company complies with SFAS No. 128, Earnings Per Share. SFAS No. 128 requires dual presentation of basic and diluted income per common share for all periods presented. Basic income per common

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PSYOP, INC. AND AFFILIATES

NOTES TO UNAUDITED CONSOLIDATED AND COMBINED FINANCIAL STATEMENTS

1. Nature of operations and summary of significant accounting policies (continued)

share excludes dilution and is computed by dividing income available to common stockholders by the weighted average number of common shares outstanding for the period. Diluted income per common share reflects the potential dilution that could occur if securities or other contracts to issue common stock were exercised or converted into common stock or resulted in the issuance of common stock that then share in the income of the Company.

Use of Estimates

The preparation of consolidated and combined financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the consolidated and combined financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

Foreign Currency Translation

The Company complies with SFAS No. 52, *Foreign Currency Translation*, which states that for foreign subsidiaries whose functional currency is the local foreign currency, assets and liabilities are translated using the published exchange rate in effect at the balance sheet date. Results of operations are translated using an approximated weighted average exchange rate for the year. Resulting translation adjustments are recorded as a component of accumulated other comprehensive income (loss). Due to the immateriality of the translation adjustment, foreign currency translations have been recorded to operations for the period ending September 30, 2007 and 2006.

Comprehensive Income (Loss)

The Company complies with SFAS No. 130, *Reporting Comprehensive Income*. SFAS No. 130 establishes rules for the reporting and display of comprehensive income (loss) and its components. SFAS No. 130 requires the Company's change in the foreign currency translation adjustments to be included in other comprehensive income (loss). Due to the immateriality of the translation adjustment, foreign currency translations have been recorded to operations for the period ending September 30, 2007 and 2006.

Recently Issued Accounting Pronouncements

In June 2006, the FASB issued FASB Interpretation No. 48, *Accounting for Uncertainty in Income Taxes - an Interpretation of FASB Statement No. 109* (FIN No. 48). FIN No. 48 clarifies what criteria must be met prior to recognition of the financial statement benefit of a position taken in a tax return. FIN No. 48 will require companies to include additional qualitative and quantitative disclosures within their financial statements. The disclosures will include potential tax benefits from positions taken for tax return purposes that have not been recognized for financial reporting purposes and a tabular presentation of significant changes during each period. The disclosures will also include a discussion of the nature of uncertainties, factors which could cause a change, and an estimated range of reasonably possible changes in tax uncertainties. FIN No. 48 will also require a company to recognize a financial statement benefit for a position taken for tax return purposes when it will be more-likely-than-not that the position will be sustained. FIN No. 48 will be effective for fiscal years beginning after December 15, 2006. The adoption of FIN No. 48 is not expected to have a material impact on the Company's financial statements.

In September 2006, the FASB issued SFAS No. 157, *Fair Value Measurements*. This Statement defines fair value, establishes a framework for measuring fair value in generally accepted accounting principles, expands disclosures about fair value measurements, and applies under other accounting pronouncements that require or permit fair value measurements. SFAS No. 157 does not require any new fair value measurements. However, the FASB anticipates that for some entities, the application of SFAS No. 157 will change current practice. SFAS No. 157 is effective for financial statements issued for fiscal years beginning after November 15, 2007, which for the Company would be its fiscal year beginning January 1, 2008. The adoption of SFAS No. 157 is not expected to have a material impact on the Company's financial statements.

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PSYOP, INC. AND AFFILIATES

NOTES TO UNAUDITED CONSOLIDATED AND

COMBINED FINANCIAL STATEMENTS

1. Nature of operations and summary of significant accounting policies (continued)

In September 2006, the Staff of the SEC issued Staff Accounting Bulletin No. 108, *Considering the Effects of Prior Year Misstatements when Quantifying Misstatements in Current Year Financial Statements* (SAB 108). SAB 108 requires registrants to use a combination of two approaches to evaluate the materiality of identified unadjusted errors, the *rollover* approach, which quantifies an error based on the amount of the error originating in the current year income statement, and the *iron curtain* approach, which quantifies an error based on the effects of correcting the misstatement existing in the balance sheet at the end of the current year. SAB 108 permits companies to adjust for the cumulative effect of immaterial errors relating to prior years in the carrying amount of assets and liabilities as of the beginning of the current fiscal year, with an offsetting adjustment to the opening balance of retained earnings in the year of adoption. We have adopted SAB 108 in fiscal 2007. Our adoption of SAB 108 did not impact our consolidated financial statements.

In February 2007, the FASB issued SFAS No. 159, *The Fair Value Option for Financial Assets and Financial Liabilities*. This Statement permits entities to choose to measure many financial instruments at fair value. Unrealized gains and losses on items for which the fair value option has been elected are reported in earnings. SFAS No. 159 is effective for fiscal years beginning after November 15, 2007. The adoption of SFAS No. 159 is not expected to have a material impact on the Company's financial statements.

2. Costs, estimated earnings and billings on uncompleted contracts

At September 30, 2007 and December 31, 2006, costs, estimated earnings and billings on uncompleted contracts consisted of the following:

	Sept. 30, 2007	Dec. 31, 2006
Costs incurred to date on uncompleted contracts	\$2,849,297	\$2,927,911
Estimated earnings	1,881,283	2,769,165
	4,730,580	5,697,076
Billings to date	(4,614,415)	(6,013,270)
	\$116,165	\$(316,194)

Included in the accompanying balance sheets under the following captions:

	Sept. 30, 2007	Dec. 31, 2006
Costs and estimated earnings in excess of billings on uncompleted contracts	\$1,018,835	\$663,654
Billings on uncompleted contracts in excess of costs and estimated earnings	(902,670)	(979,848)
	\$116,165	\$(316,194)

3. Property and equipment

Property and equipment consists of the following:

	Sept. 30, 2007	Dec. 31, 2006
Audio visual equipment	\$524,985	\$524,985
Computer equipment	1,684,689	945,109
Computer software	334,380	269,776
Furniture and fixtures	129,343	84,695
Leasehold improvements	1,583,796	1,064,899
	4,257,193	2,889,464
Less: accumulated depreciation and amortization	(1,753,155)	(1,388,611)
	\$2,504,038	\$1,500,853

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PSYOP, INC. AND AFFILIATES

NOTES TO UNAUDITED CONSOLIDATED AND COMBINED FINANCIAL STATEMENTS

3. Property and equipment (continued)

Depreciation and amortization expense was \$364,549 and \$ 345,477 for the period ending September 30, 2007 and 2006, respectively.

4. Bank line of credit

The Company has a line of credit with a bank, which expires November 30, 2008 and provides for short-term borrowing up to \$1,100,000. Borrowings bear interest at the prime rate (7.75% and 8.25% at September 30, 2007 and December 31, 2006, respectively) minus 1½%, payable monthly in arrears and are collateralized by all business assets and guaranteed by certain of the shareholders of the Company. At September 30, 2007 and December 31, 2006, outstanding borrowings on the line of credit were \$203,525 and \$0, respectively. In February 2007, the Company requested and received an increase in the available amount of borrowings under the line of credit to a maximum of \$1,100,000. No other terms or conditions of the line of credit were modified.

5. Bank note payable

In November 2005, the Company issued a note payable (the Note) to a bank for the principal amount of \$360,750. The Note bears interest at 5.64%, per annum, is payable in 36 monthly installments of \$10,915, including interest and matures on December 31, 2008. The Note is collateralized by all of the assets of the Company and has been guaranteed by the Company's stockholders. As of September 30, 2007 and December 31, 2006 there was outstanding

under the Note \$146,866 and \$237,585, respectively.

Future minimum principal payments for the period ending September 30 are as follows:

2008	\$ 125,886
2009	20,980
	\$ 146,866

6. Capital lease obligations

The Company leases certain equipment under agreements that are classified as capital leases. At September 30, 2007 and December 31, 2006, equipment of \$1,198,547 and \$1,015,594 and accumulated depreciation of \$864,326 and \$713,334 respectively, is recorded under various capital leases.

The total future minimum capital lease payments at September 30 are:

2008	\$ 290,093
2009	231,653
2010	25,333
Total minimum lease payments	547,079
Less amount representing interest	157,944
	389,135
Less current maturities	193,592
Long term capital lease obligations	\$ 195,543

7. Income taxes

Income taxes as of September 30, 2007 and 2006 are computed using the prevailing federal state and local rates.

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PSYOP, INC. AND AFFILIATES

NOTES TO UNAUDITED CONSOLIDATED AND COMBINED FINANCIAL STATEMENTS

8. Retirement plan

The Company has a defined contribution retirement plan (the Plan) under the provisions of Section 401(k) of the Internal Revenue Code (IRC) that covers all eligible employees as defined in the Plan. Participants may elect to contribute up to 100% of pre-tax annual compensation, as defined by the Plan, up to a maximum prescribed by the IRC. The Company may make a discretionary matching contribution equal to the contributions elected by the participants. The Company, at its discretion, may make additional contributions subject to limitations.

9. Common stock

The Company has two classes of common stock: Common Stock and Class B Common Stock. Holders of capital stock are entitled to one vote for each share held. Holders of Class B Stock Common Stock have all the rights of holders of Common Stock except that holders of Common Stock receive a preference distribution of \$2,415,042 in any liquidation, sale, winding up, or any other transaction where the assets of the Company are distributed or transferred to another party. The Class B Shares are convertible to Common Shares in 2014 if the shareholder remains employed by the Company on a full time basis until that date.

10. Commitments

Facilities

The Company leases production and corporate headquarters facilities pursuant to various non-cancellable operating leases expiring through May 2012. The leases provide for the Company to pay various executory costs such as real estate taxes, insurance and repairs.

Future minimum annual rental payments required as follows:

2008	\$ 467,000
2009	381,000
2010	396,000
2011	411,000
Thereafter	174,000
	\$ 1,829,000

Rent expense amounted to \$372,780 and \$312,515 for the nine months ended September 30, 2007 and 2006, respectively.

Other

The Company has an agreement with an individual that provides business referrals to the Company for commissions. The agreement can be terminated by either party upon 60 days written notification; accordingly, the Company is obligated to pay such commissions on certain North American contracts that are entered into, via the individual's business reference efforts. The company has a similar relationship with a company in the UK for referrals from the European market. Commission expense amounted to \$686,427 and \$956,649 for the period ending September 30, 2007 and 2006, respectively.

11. Concentrations

Seven advertising agencies accounted for 82.9% and 70.0% of gross revenues for the period ending September 30, 2007 and December 31, 2006, respectively. The loss of any one of these advertising agencies would not have a material effect on the operations of the Company. Total accounts receivable outstanding from these advertising agencies at September 30, 2007 and December 31, 2006 were approximately \$580,000 and \$672,000, respectively.

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REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors and Stockholders of
Psyop, Inc.

We have audited the accompanying consolidated and combined balance sheets of Psyop, Inc. and Affiliates (collectively, the Company) as of December 31, 2006 and 2005, and the related consolidated and combined statements of operations, changes in stockholders' equity, and cash flows for each of the years in the two-year period ended December 31, 2006. These consolidated and combined financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. Our audits included consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the consolidated and combined financial statements referred to above present fairly, in all material respects, the financial position of Psyop, Inc. and Affiliates as of December 31, 2006 and 2005, and the results of their operations and their cash flows for each of the years in the two-year period ended December 31, 2006, in conformity with accounting principles generally accepted in the United States of America.

/s/ Rothstein, Kass & Company, P.C.

Roseland, New Jersey
November 1, 2007

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PSYOP, INC. AND AFFILIATES

CONSOLIDATED AND COMBINED BALANCE SHEETS

ASSETS
Current assets

December 31,
2006 2005

Cash and cash equivalents	\$229,692	\$358,347
Accounts receivable	1,511,204	1,118,916
Costs and estimated earnings in excess of billings on uncompleted contracts	663,654	199,563
Prepaid income taxes		54,235
Deferred tax asset	112,000	
Prepaid expenses and other current assets	63,331	
Total current assets	2,579,881	1,731,061
Property and equipment, net	1,500,853	1,073,919
Other assets	9,500	9,500
Total assets	\$4,090,234	\$2,814,480
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current liabilities		
Bank line of credit	\$	\$602,275
Bank note payable, current portion	117,048	113,945
Capital lease obligations, current portion	281,780	270,295
Accounts payable and other current liabilities	1,974,438	635,044
Billings on uncompleted contracts in excess of costs and estimated earnings	979,848	116,537
	3,353,114	1,738,096
Long-term liabilities		
Bank note payable, less current portion	120,537	237,585
Capital lease obligations, less current portion	219,126	63,279
Deferred income taxes	26,000	107,000
Total long-term liabilities	365,663	407,864
Commitments and contingencies		
Stockholders' equity		
Common stock, \$1.00 par value, authorized 24,000 shares; issued and outstanding 12,600 shares in 2006 and 2005, respectively	12,600	12,600
Class B common stock, \$1.00 par value, authorized 3,000 shares; issued and outstanding 1,450 shares in 2006 and 2005, respectively	1,450	1,450
Capital in excess of par value	257,950	257,950
Loan receivable, stockholder	(13,380)	(24,102)
Retained earnings	112,837	420,622
Total stockholders' equity	371,457	668,520
Total liabilities and stockholders' equity	\$4,090,234	\$2,814,480

See accompanying notes to consolidated and combined financial statements.

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PSYOP, INC. AND AFFILIATES

CONSOLIDATED AND COMBINED STATEMENTS OF OPERATIONS

	Years Ended	
	December 31,	
	2006	2005
Net sales	\$15,828,334	\$10,738,824
Cost of sales	12,368,208	8,107,719
Gross profit	3,460,126	2,631,105
Selling, general and administrative expenses	3,781,428	2,622,434
Operating income (loss)	(321,302)	8,671
Other income (expense)		
Interest income	4,116	1,879
Interest expense	(80,700)	(98,470)
Other	12,319	7,700
	(64,265)	(88,891)
Loss before income taxes	(385,567)	(80,220)
Income tax benefit	77,782	33,148
Net loss	\$(307,785)	\$(47,072)
Basic and diluted net loss per common share		
Basic and diluted	\$(21.91)	\$(3.59)
Weighted average common shares outstanding		
Basic and diluted	14,050	13,124

See accompanying notes to consolidated and combined financial statements.

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PSYOP, INC. AND AFFILIATES

**CONSOLIDATED AND COMBINED STATEMENTS OF
CHANGES IN STOCKHOLDERS' EQUITY**

Years Ended December 31, 2006 and 2005

See accompanying notes to consolidated and combined financial statements.

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PSYOP, INC. AND AFFILIATES**CONSOLIDATED AND COMBINED STATEMENTS OF CASH FLOWS**

	December 31,	
	2006	2005
Cash flows from operating activities		
Net loss	\$(307,785)	\$(47,072)
Adjustments to reconcile net loss to net cash provided by (used in) operating activities:		
Deferred income tax benefit	(193,000)	(345,000)
Depreciation and amortization	460,636	339,238
Increase (decrease) in cash attributable to changes in operating assets and liabilities:		
Accounts receivable	(392,288)	(990,985)
Costs and estimated earnings over billings on uncompleted contracts	(464,091)	630,093
Prepaid income taxes	54,235	(54,235)
Prepaid expenses and other current assets	(63,331)	
Accounts payable and other current liabilities	1,339,394	125,422
Billings on uncompleted contracts in excess of costs and estimated earnings	863,311	96,248
Net cash provided by (used in) operating activities	1,297,081	(246,291)
Net cash used in investing activities		
Acquisition of property and equipment	(398,208)	(355,326)
Proceeds from repayment on loan receivable, stockholder	10,722	1,949
Net cash used in investing activities	(387,486)	(353,377)
Cash flows from financing activities		
Proceeds from (payments for) bank line of credit	(602,275)	602,275
Proceeds from bank note payable		360,750
Principal payments on bank note payable	(113,945)	(9,220)
Principal payments on capital leases	(322,030)	(288,055)
Net cash provided by (used in) investing activities	(1,038,250)	665,750
Net increase (decrease) in cash and cash equivalents	(128,655)	66,082
Cash and cash equivalents, beginning of year	358,347	292,265
Cash and cash equivalents, end of year	\$229,692	\$358,347
Supplemental disclosures of cash flow information, cash paid during the years for:		
Income taxes	\$18,317	\$327,313
Interest	\$95,465	\$98,470
Supplemental schedule of noncash investing and financing activities, property and equipment acquired under capital lease obligations	\$489,362	\$

See accompanying notes to consolidated and combined financial statements.

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PSYOP, INC. AND AFFILIATES

NOTES TO CONSOLIDATED AND COMBINED FINANCIAL STATEMENTS

1. Nature of operations and summary of significant accounting policies

Nature of Operations

Psyop, Inc. (Psyop) and Psyop UK, LLC (Psyop UK), a United Kingdom limited liability company that is a wholly-owned subsidiary of Psyop, are designers and producers of video content for national and international advertising and other interests. Psyop and Psyop UK conducts business principally with advertising agencies, who engage them to provide design and production services for their respective clients. Psyop Services, LLC (Psyop Services), which generated a loss of approximately \$179,000 in 2006, an affiliate of Psyop under common ownership, provides representation of design-led commercial and content creators. Psyop Services negotiates and signs contracts of behalf of client companies that are outsourced the work in return for a percentage commission of the project cost for lead generation, branding, mentoring and project management.

Principles of consolidation and combination

The accompanying consolidated and combined financial statements include the accounts of Psyop, Psyop Services, and Psyop UK (collectively, Psyop, Inc. and Affiliates or the Company). Psyop Services and Psyop UK were formed during 2005, but did not commence operations until 2006. All material intercompany accounts and transactions have been eliminated in the consolidated and combined financial statements. Although the financial statements have been combined, they do not represent those of a single legal entity.

Revenue Recognition

Psyop recognizes revenues using the percentage-of-completion method of accounting in accordance with Statement of Position 81-1 Accounting for Performance of Construction-Type and Certain Production-Type Contracts and in conjunction with Staff Accounting Position No. 104, Revision of Topic 13: Revenue Recognition in Financial Statements, which provides for the recognition of revenue when (1) persuasive evidence of a final agreement exists, (2) delivery has occurred or services have been rendered, (3) the selling price is fixed or determinable, and (4) collectibility is reasonably assured. Accordingly, earnings are recognized on a contract-by-contract basis in the ratio that actual costs incurred bear to total estimated costs, as determined by management. Adjustments to cost estimates are made periodically, based upon the specific circumstances affecting each contract in progress. Losses expected to be incurred on contracts in progress are charged to operations in the period such losses are determined.

The aggregate of costs incurred and earnings recognized on uncompleted contracts in excess of related billings is shown as a current asset, and the aggregate of billings on uncompleted contracts in excess of related costs incurred and earnings recognized is shown as a current liability.

Psyop Services recognizes revenues as services are provided.

Cost Recognition

Contract costs include all labor, subcontractors and those indirect costs related to contract performance such as indirect labor, supplies, and tool costs. Changes in job performance, job conditions, and estimated profitability, including those arising from contract penalty provisions, and final contract settlements may result in revisions to costs and income and are recognized in the period in which the revenues or costs are determined.

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PSYOP, INC. AND AFFILIATES

NOTES TO CONSOLIDATED AND COMBINED FINANCIAL STATEMENTS

1. Nature of operations and summary of significant accounting policies (continued)

Fair Value of Financial Instruments

The fair value of the Company's assets and liabilities, which qualify as financial instruments under Statement of Financial Accounting Standards (SFAS) No. 107, Disclosures About Fair Value of Financial Instruments, approximate the carrying amounts presented in the consolidated balance sheets.

Cash and Cash Equivalents

The Company considers all investment instruments with maturities of three months or less to be cash equivalents. At December 31, 2005 cash equivalents consisted of a money market account aggregating approximately \$12,500. As of December 31, 2006 and at various times during the year, balances of cash at financial institutions exceeded the federally insured limit. The Company has not experienced any losses in such accounts and believes it is not subject to any significant credit risk on cash and cash equivalents.

Accounts Receivable

The Company carries its accounts receivable at cost less an allowance for doubtful accounts. On a periodic basis, management evaluates its accounts receivable and establishes an allowance for doubtful accounts, based on a history of past write-offs and collections and current credit conditions. Accounts are written off once management has determined the balances will not be collected. An allowance for doubtful accounts was deemed unnecessary at December 31, 2006 and 2005.

Property and Equipment

Property and equipment are recorded at cost less accumulated depreciation and amortization. Costs of additions and substantial improvements to property and equipment are also capitalized. Maintenance and repairs are charged to operations as incurred. Asset and related accumulated depreciation amounts are relieved from the accounts for retirements or dispositions.

Depreciation on property and equipment is computed using the straight-line method over the estimated useful lives of the assets ranging from three to five years, while leasehold improvements are amortized, using the straight line method, over the shorter of either their economic useful lives or the term of the leases.

Impairment of Long-Lived Assets

The Company adheres to SFAS No. 144, *Accounting for the Impairment or Disposal of Long-Lived Assets* and periodically assesses the recoverability of the carrying amounts of long-lived assets. A loss is recognized when expected undiscounted future cash flows are less than the carrying amount of the asset. The impairment loss is the difference by which the carrying amount of the asset exceeds its fair value.

Income Taxes

Psyop, the parent company, is a United States corporation and files corporate income tax returns in the United States.

Psyop Services is a United States limited liability company and is subject to the New York City Unincorporated Business Tax (UBT). Psyop UK is incorporated in England and Wales and, as such, files its own corporate income tax returns in the United Kingdom. The Company complies with SFAS No. 109 *Accounting for Income Taxes*, which requires an asset and liability approach to financial reporting of income taxes. Deferred income tax assets and liabilities are computed for differences between the financial statement and tax bases of assets and liabilities that will result in taxable or deductible amounts in the future, based on exacted tax laws and rates applicable to the periods in which the differences are expected to affect taxable income. Valuation allowances are established, when necessary, to reduce the deferred income tax assets to the amount expected to be realized.

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PSYOP, INC. AND AFFILIATES

NOTES TO CONSOLIDATED AND COMBINED FINANCIAL STATEMENTS

1. Nature of operations and summary of significant accounting policies (continued)

Earnings Per Share

The Company complies with SFAS No. 128, Earnings Per Share. SFAS No. 128 requires dual presentation of basic and diluted income per common share for all periods presented. Basic income per common share excludes dilution and is computed by dividing income available to common stockholders by the weighted average number of common shares outstanding for the period. Diluted income per common share reflects the potential dilution that could occur if securities or other contracts to issue common stock were exercised or converted into common stock or resulted in the issuance of common stock that then share in the income of the Company.

Use of Estimates

The preparation of consolidated and combined financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the consolidated and combined financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

Foreign Currency Translation

The Company complies with SFAS No. 52, Foreign Currency Translation, which states that for foreign subsidiaries whose functional currency is the local foreign currency, assets and liabilities are translated using the published exchange rate in effect at the balance sheet date. Results of operations are translated using an approximated weighted average exchange rate for the year. Resulting translation adjustments are recorded as a component of accumulated other comprehensive income (loss). Due to the immateriality of the translation adjustment, foreign currency translations have been recorded to operations for the year ended December 31, 2006.

Comprehensive Income (Loss)

The Company complies with SFAS No. 130, Reporting Comprehensive Income. SFAS No. 130 establishes rules for the reporting and display of comprehensive income (loss) and its components. SFAS No. 130 requires the Company's change in the foreign currency translation adjustments to be included in other comprehensive income (loss). Due to the immateriality of the translation adjustment, foreign currency translations have been recorded to operations for the year ended December 31, 2006.

Recently Issued Accounting Pronouncements

In June 2006, the FASB issued FASB Interpretation No. 48, Accounting for Uncertainty in Income Taxes - an Interpretation of FASB Statement No. 109 (FIN No. 48). FIN No. 48 clarifies what criteria must be met prior to recognition of the financial statement benefit of a position taken in a tax return. FIN No. 48 will require companies to include additional qualitative and quantitative disclosures within their financial statements. The disclosures will include potential tax benefits from positions taken for tax return purposes that have not been recognized for financial reporting purposes and a tabular presentation of significant changes during each period. The disclosures will also include a discussion of the nature of uncertainties, factors which could cause a change, and an estimated range of reasonably possible changes in tax uncertainties.

FIN No. 48 will also require a company to recognize a financial statement benefit for a position taken for tax return purposes when it will be more-likely-than-not that the position will be sustained. FIN No. 48 will be effective for fiscal years beginning after December 15, 2006. The adoption of FIN No. 48 is not expected to have a material impact on the Company's financial statements.

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PSYOP, INC. AND AFFILIATES

**NOTES TO CONSOLIDATED AND COMBINED
FINANCIAL STATEMENTS**

**1. Nature of operations and summary of significant accounting
policies (continued)**

In September 2006, the FASB issued SFAS No. 157, Fair Value Measurements . This Statement defines fair value, establishes a framework for measuring fair value in generally accepted accounting principles, expands disclosures about fair value measurements, and applies under other accounting pronouncements that require or permit fair value measurements. SFAS No. 157 does not require any new fair value measurements. However, the FASB anticipates that for some entities, the application of SFAS No. 157 will change current practice. SFAS No. 157 is effective for financial statements issued for fiscal years beginning after November 15, 2007, which for the Company would be its fiscal year beginning January 1, 2008. The Company is currently evaluating the impact of SFAS No. 157 on its financial condition and results of operations.

In September 2006, the Staff of the SEC issued Staff Accounting Bulletin No. 108, Considering the Effects of Prior Year Misstatements when Quantifying Misstatements in Current Year Financial Statements (SAB 108). SAB 108 requires registrants to use a combination of two approaches to evaluate the materiality of identified unadjusted errors, the rollover approach, which quantifies an error based on the amount of the error originating in the current year income statement, and the iron curtain approach, which quantifies an error based on the effects of correcting the misstatement existing in the balance sheet at the end of the current year. SAB 108 permits companies to adjust for the cumulative effect of immaterial errors relating to prior years in the carrying amount of assets and liabilities as of the beginning of the current fiscal year, with an offsetting adjustment to the opening balance of retained earnings in the year of adoption. We have adopted SAB 108 in fiscal 2007. Our adoption of SAB 108 did not impact our consolidated financial statements.

In February 2007, the FASB issued SFAS No. 159, The Fair Value Option for Financial Assets and Financial Liabilities . This Statement permits entities to choose to measure many financial instruments at fair value. Unrealized gains and losses on items for which the fair value option has been elected are reported in earnings. SFAS No. 159 is effective for fiscal years beginning after November 15, 2007. The Company is currently assessing the impact of SFAS No. 159 on its financial condition and results of operations.

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PSYOP, INC. AND AFFILIATES

NOTES TO CONSOLIDATED AND COMBINED FINANCIAL STATEMENTS

2. Costs, estimated earnings and billings on uncompleted contracts

At December 31, 2006 and 2005, costs, estimated earnings and billings on uncompleted contracts consisted of the following:

	2006	2005
Costs incurred to date on uncompleted contracts	\$2,927,911	\$2,565,114
Estimated earnings	2,769,165	1,477,914
	5,697,076	4,043,028
Billings to date	(6,013,270)	(3,960,002)
	\$(316,194)	\$83,026

Included in the accompanying balance sheets under the following captions:

	2006	2005
Costs and estimated earnings in excess of billings on uncompleted contracts	\$663,654	\$199,563
Billings on uncompleted contracts in excess of costs and estimated earnings	(979,848)	(116,537)
	\$(316,194)	\$83,026

3. Property and equipment

Property and equipment consists of the following at December 31:

	2006	2005
Audio visual equipment	\$524,985	\$524,985
Computer equipment	945,109	373,972
Computer software	269,776	195,927
Furniture and fixtures	84,695	60,255
Leasehold improvements	1,064,899	846,755
	2,889,464	2,001,894
Less: accumulated depreciation and amortization	(1,388,611)	(927,975)
	\$1,500,853	\$1,073,919

Depreciation and amortization expense was \$460,636 and \$339,238 for the years ended December 31, 2006 and 2005, respectively.

4. Bank line of credit

The Company has a line of credit with a bank, which expires November 30, 2008 and provides for short-term borrowing up to \$700,000. Borrowings bear interest at the prime rate (8.25% and 7.00% at December 31, 2006 and 2005, respectively) minus 1½%, payable monthly in arrears and are collateralized by all business assets and

guaranteed by certain of the shareholders of the Company. At December 31, 2006 and 2005, outstanding borrowings on the line of credit were \$0 and \$602,275, respectively. In February 2007, the Company requested and received an increase in the available amount of borrowings under the line of credit to a maximum of \$1,100,000. No other terms or conditions of the line of credit were modified.

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PSYOP, INC. AND AFFILIATES

**NOTES TO CONSOLIDATED AND COMBINED
FINANCIAL STATEMENTS**

5. Bank note payable

In November 2005, the Company issued a note payable (the Note) to a bank for the principal amount of \$360,750. The Note bears interest at 5.64%, per annum, is payable in 36 monthly installments of \$10,915, including interest and matures on December 31, 2008. The Note is collateralized by all of the assets of the Company and has been guaranteed by the Company's stockholders. As of December 31, 2006 and 2005 there was outstanding under the Note \$237,585 and \$351,530, respectively.

Future minimum principal payments for the years ending December 31 are as follows:

2007	\$ 117,048
2008	120,537
	\$ 237,585

6. Capital lease obligations

The Company leases certain equipment under agreements that are classified as capital leases. At December 31, 2006 and 2005, equipment of \$1,015,594 and \$880,904 and accumulated depreciation of \$713,334 and \$435,284 respectively, is recorded under various capital leases.

The total future minimum capital lease payments at December 31, 2006 are:

2007	\$ 310,846
2008	148,632
2009	88,350
Total minimum lease payments	547,828
Less amount representing interest	46,922
	500,906
Less current maturities	281,780
Long term capital lease obligations	\$ 219,126

7. Accounts payable and other current liabilities

Accounts payable and other current liabilities consist of the following at December 31:

	2006	2005
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