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**Executive Compensation Seminar Reveals the Secret of
Turning Disgruntled Employees into Top Performers**

December 4, 2007 – Boston, Mass. – Lorman Education Services, a leading provider of continuing educational seminars, invited Gary Patterson, CEO of FiscalDoctor™, and Dick Dauphinais, CEO of Strategic Compensation Partners, as guest panelists in its one-day seminar on executive compensation. Titled “Executive Compensation in Maine,” the panel discussion centered on 409A compliance and executive employment agreements; growth strategies and tactics for developing an effective executive compensation plan; and the alignment of executive pay with board-driven strategic objectives. The seminar, which was held this past fall, was designed for attorneys, presidents, vice presidents, CFOs, controllers, accountants, CPAs, estate and financial planners, tax managers, finance managers and human resource professionals.

Patterson and Dauphinais, the panel moderator, urged executives to consider three critical strategies that could empower management, thereby enhancing corporate value, including the value of executive equity. These strategies included:

- (1) Adding a vision and financial mission component to the more traditional corporate mission statements that supports a company’s formal business and operational plans. This includes clarifying and aligning top management’s passion and emotional values with the company’s vision and financial mission.
- (2) Coming to terms with the financial consequences and/or hidden costs of not sending out timely board of director packages well in advance of board meetings. Benefits lost can include making informed decisions to increase profitability and sales strategies and using the expertise of board members to their fullest.
- (3) Adopting the Perth Leadership’s Institute proprietary business acumen approach called Perth’s Leadership Outcome Model™ (PLOM). This alternative approach links leadership ability directly to an executive’s financial performance as characterized by his or her financial behavioral traits, which the model defines as an executive’s “Financial Signature®”. The financial signature describes an “innate calculus” that drives particular behavior when an executive makes decisions

involving financial risks, costs, benefits, and rewards. The model assumes that each individual has a characteristic way of handling such situations.

About Lorman Education Services

Lorman Education Services held its first continuing education seminar in 1987. Since then, Lorman seminars have kept businesses, and the professionals who serve them, current in the rapidly changing regulatory environment. For more information, visit its website at www.lorman.com.

About Strategic Compensation Partners

Dick Dauphinais founded Strategic Compensation Partners (SCP) in 1990 with the primary focus of providing expert compensation and benefits consulting to organizations encompassing a wide range of industries and company sizes. He has more than 30 years of corporate human resources experience, specializing in both the compensation and benefit areas. For more information, visit www.strategiccompensationpartners.com or call 207-439-5135.

About FiscalDoctor™

Gary W. Patterson is president and CEO of FiscalDoctor, with more than 30 years of senior management experience helping high-growth technology, wireless, manufacturing and service companies improve their bottom line. He has worked with over 200 companies – from start-ups to Inc 500 to Fortune 500 – providing high-level strategic guidance and expertise. For more information, visit www.FiscalDoctor.com or call 781-237-3637.

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