

The following table sets forth our reconciliation of EBITDA to net loss (the most directly comparable financial measure):

(Dollars in thousands)	Years ended March 31,	
	2008	2007
Net loss .....	(27,584)	\$(16,557)
Add (subtract):		
Income tax benefit .....	(148)	(148)
Interest expense, net, including expensing of deferred financing costs .....	1,679	1,380
Depreciation and amortization .....	1,030	1,001
Goodwill impairment .....	8,750	—
Stock based compensation .....	1,073	1,388
EBITDA .....	<u>(15,200)</u>	<u>\$(12,936)</u>