EXHIBIT 13

ACR MANAGEMENT, LLC
Valuation Analysis and Review
June 25, 2004 Through September 30, 2004

Name	Date	Description	Time	Hourly Rate	Amount
Majumdar, Jay	01-Sep-04	Review and analyze revised projections.	3.0	375	1,125
Traylor, Bill	13-Sep-04	Develop and review list of valuation assumptions needed in order to understand valuation.	0.7	250	175
Traylor, Bill	16-Sep-04	Review CIBC's valuation report and prepare comments for F. Lentini and L. Szlezinger (both Mesirow Financial Consulting) regarding WACC and rental rates.	1.2	250	300
Majumdar, Jay	21-Sep-04	Discuss valuation with C. Tan (Mesirow Financial Consulting).	1.3	375	488
Majumdar, Jay	22-Sep-04	Review and analyze CIBC revised valuation report dated August 2004.	3.0	375	1,125
Scribner, Howard	22-Sep-04	Discussion with L. Szlezinger and C. Tan (both Mesirow Financial Consulting) on KPMG valuation and next steps for full scale value of Maxim.	2.0	650	1,300
Majumdar, Jay	23-Sep-04	Continue to review and analyze CIBC revised valuation report dated August 2004.	3.0	375	1,125
Majumdar, Jay	24-Sep-04	Prepare and review memo critiquing the assumptions and analysis in the CIBC revised valuation report dated August 2004.	3.7	375	1,388
			17.9		$ 7,025