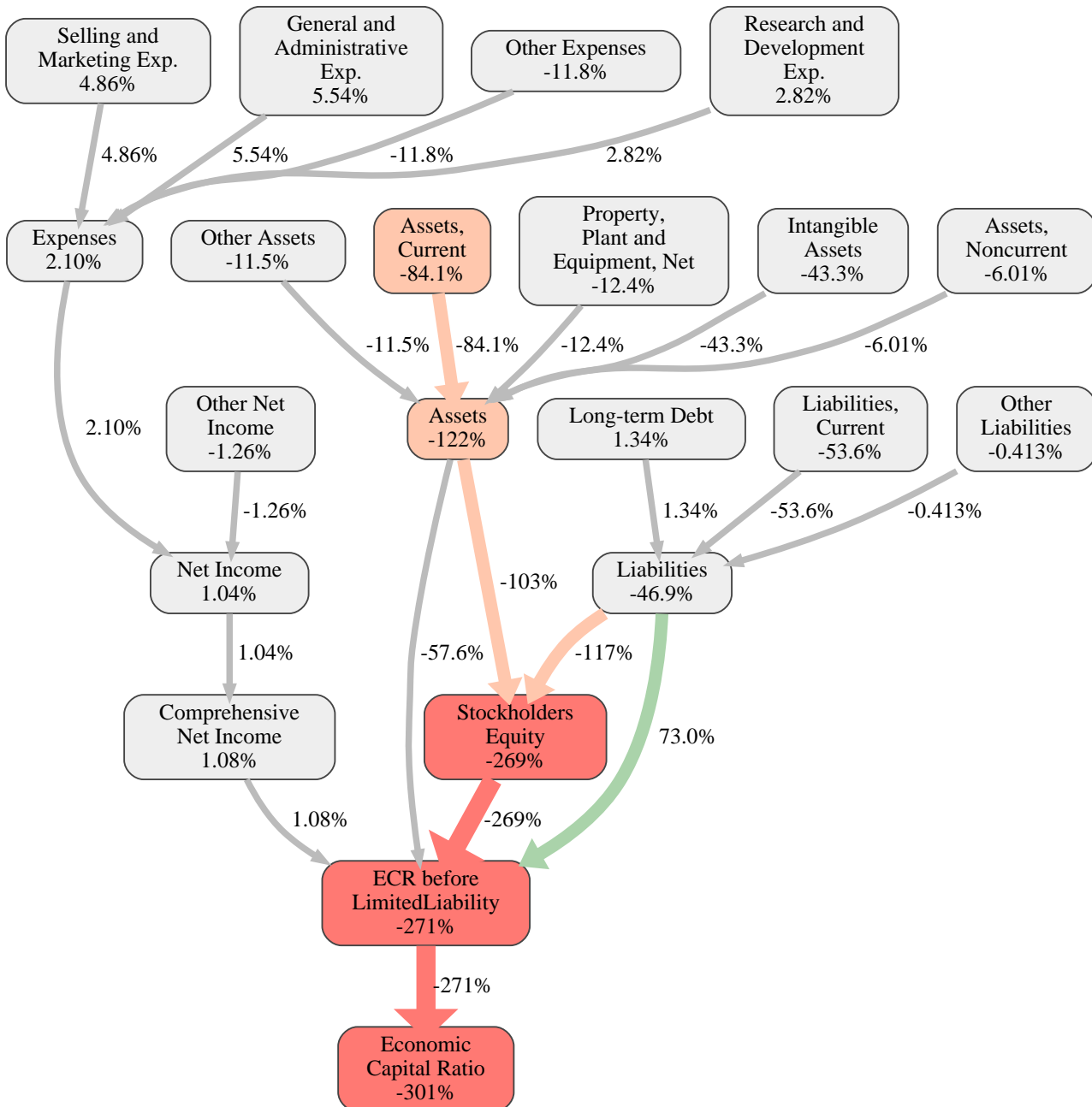




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The relative strengths and weaknesses of Vertical Computer Systems INC are analyzed with respect to the market average, including all of its competitors. We analyzed all variables having an effect on the Economic Capital Ratio.

The greatest strength of Vertical Computer Systems INC compared to the market average is the variable General and Administrative Exp., increasing the Economic Capital Ratio by 5.5% points. The greatest weakness of Vertical Computer Systems INC is the variable Stockholders Equity, reducing the Economic Capital Ratio by 269% points.

The company's Economic Capital Ratio, given in the ranking table, is 74%, being 301% points below the market average of 375%.

| Input Variable | Value in 1000 USD |
|------------------------------------|-------------------|
| Assets, Current | 668 |
| Assets, Noncurrent | 0 |
| General and Administrative Exp. | 0 |
| Intangible Assets | 872 |
| Liabilities, Current | 13,364 |
| Long-term Debt | 0 |
| Other Assets | 15 |
| Other Compr. Net Income | 35 |
| Other Expenses | 6,758 |
| Other Liabilities | 1,189 |
| Other Net Income | -27 |
| Other Revenues | 5,471 |
| Property, Plant and Equipment, Net | 27 |
| Research and Development Exp. | 0 |
| Selling and Marketing Exp. | 0 |

| Output Variable | Value in 1000 USD |
|-----------------------------|-------------------|
| Liabilities | 14,553 |
| Assets | 1,582 |
| Expenses | 6,758 |
| Revenues | 5,471 |
| Stockholders Equity | -12,971 |
| Net Income | -1,314 |
| Comprehensive Net Income | -1,280 |
| BaseVar | 14,213 |
| ECR before LimitedLiability | -546% |
| Economic Capital Ratio | 74% |