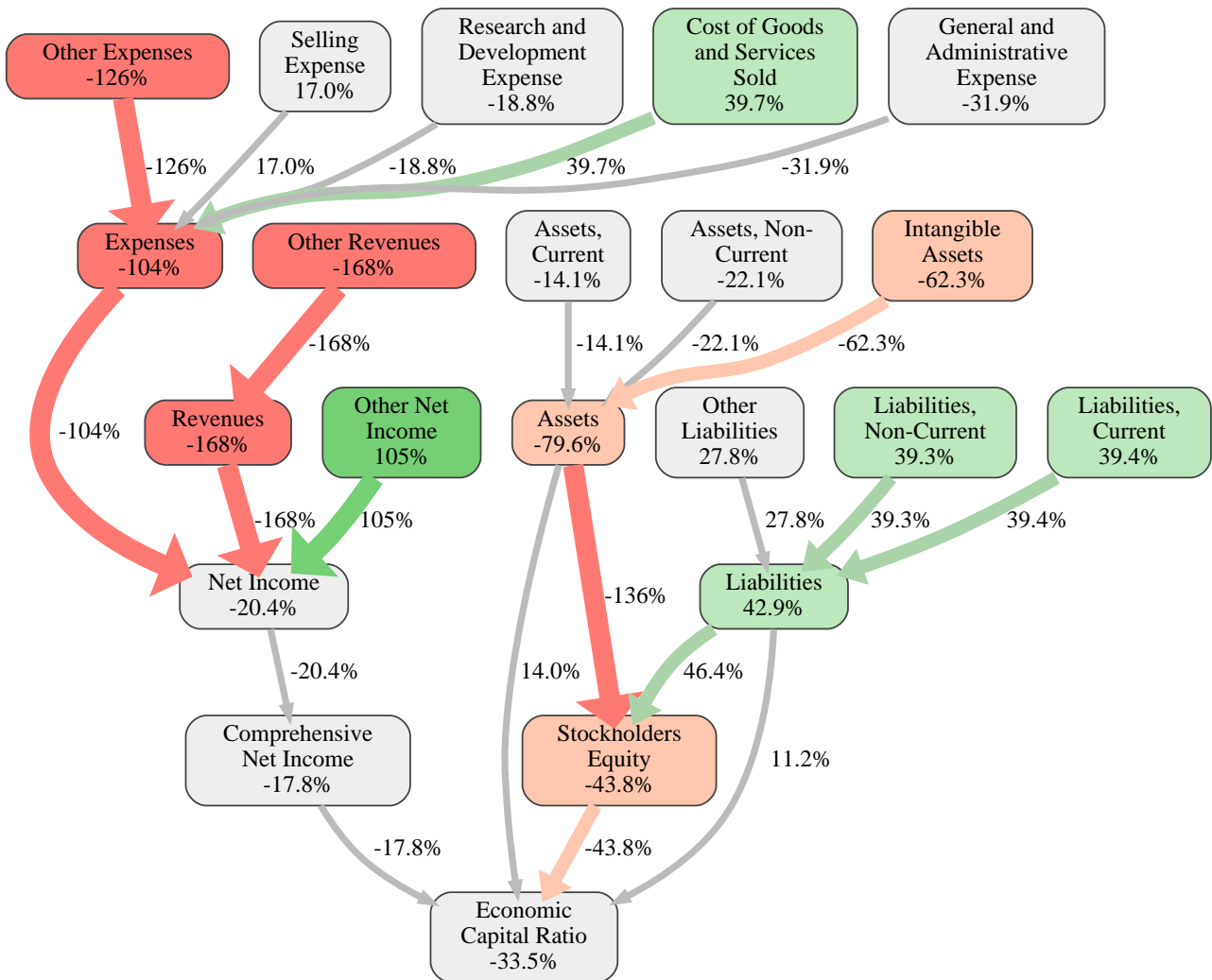




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DATA PROCESSING 2016

Ipass INC
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The relative strengths and weaknesses of Ipass 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 Ipass INC compared to the market average is the variable Other Net Income, increasing the Economic Capital Ratio by 105% points. The greatest weakness of Ipass INC is the variable Other Revenues, reducing the Economic Capital Ratio by 168% points.

The company's Economic Capital Ratio, given in the ranking table, is 195%, being 33% points below the market average of 229%.

Input Variable	Value in 1000 USD
Assets, Current	33,144
Assets, Non-Current	4,699
Cost of Goods and Services Sold	0
Depreciation, Depletion, Amortization	0
General and Administrative Expense	14,662
Intangible Assets	0
Liabilities, Current	14,199
Liabilities, Non-Current	1,043
Other Assets	0
Other Compr. Net Income	0
Other Expenses	42,799
Other Liabilities	0
Other Net Income	62,289
Other Revenues	0
Research and Development Expense	9,987
Selling Expense	10,334

Output Variable	Value in 1000 USD
Assets	37,843
Liabilities	15,242
Expenses	77,782
Revenues	0
Stockholders Equity	22,601
Net Income	-15,493
Comprehensive Net Income	-15,493
BaseVar	131,596
ECR before LimitedLiability	41%
Economic Capital Ratio	195%