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CORPORATE SOLUTIONS GROUP LEADS LEVERAGED ESOP FOR LEWIS BRASS AND COPPER

Horowitz Brothers Share 47 Year Old Business Ownership With Loyal Employees

New York, NY – March 1, 2004 – Corporate Solutions Group, LLC, (“CSG”) a leading innovator in liquidity solutions for middle market companies, today announced the completion of a leveraged Employee Stock Ownership Plan (“ESOP”) for Lewis Brass & Copper Co., Inc. (“Lewis Brass”), the nation’s second largest distributor of copper and brass alloys.

The transaction transfers 49 percent of company ownership from Jay, Avri and Elliot Horowitz, CEO, COO and silent owner of Lewis Brass, respectively, to the company’s 21 employees. Jay and Avri Horowitz will continue to manage the company in the future. Financing was provided by Chase Manhattan Bank, Lewis Brass’ long-standing lending partner.

Introduced by Congress in 1972 and covered by ERISA, leveraged ESOPs – which transfer ownership interest in a company to employees – offer companies a unique tool to create alternative liquidity and access to associated tax benefits, while aligning employer and employee interest and creating value for employees.

“Its very common for an individual’s assets to be overweighed in a successful family business, which can present problems in estate planning and portfolio diversification. In these situations – for businesses that generate a reasonable EBITDA – an ESOP is a strong alternative to a sale or merger,” said Larry Kaplan, founder and managing director of CSG.

“Because it’s a big decision to sell a family business, ESOP’s offer a perfect solution – they allow an owner to access frozen capital, plan for succession, and enjoy tax benefits while retaining company control and rewarding loyal employees,” Kaplan added.

“Larry and his staff understood what a big step this was for my family. They worked very closely with us – we were never in the dark or out of touch. And everything they said would happen did, exactly as they described it – there were no surprises,” said Jay Horowitz. “For Lewis Brass, its employees and customers, not much has really changed – we just took what was a family owned business and expanded the family.”

About Corporate Solutions Group, LLC

Corporate Solutions Group, LLC (“CSG”) is the leading innovator in liquidity solutions for middle market companies in the apparel and other industries. CSG offers a variety of financial services including mergers and acquisitions, alternative liquidity structuring, fairness opinions and valuation analysis, and capital raising. With over 200 years combined experience, CSG’s professionals deliver tailored, value-added options designed to meet clients’ business and personal goals.

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