



FOR IMMEDIATE RELEASE

**COSE announces Business Plan Challenge 2003 winners**  
***S&A Consulting Group receives top honors in Minority Business Enterprise category***

*December 15, 2003; Cleveland, Ohio* – S&A Consulting Group LLP was recognized as a winner of the COSE Business Plan Challenge 2003, the Council of Smaller Enterprises' second regional business plan writing competition. The winners were announced at the organization's Annual Meeting Luncheon held December 9.

S&A Consulting Group was the winner of the Minority Business Enterprise category. Each category winner received a \$15,000 payoff, plus a range of valuable business support services.

Nipendra (Nip) and Rita N. Singh are Founders and Partners of S&A Consulting Group LLP. Rita Singh said, "It was an extremely valuable exercise to take a step back and evaluate our company – where we are now and where we are going. COSE's Business Plan Challenge gave us the incentive to complete the plan, which was another part of our efforts to continually improve our business and expand our relationships."

Based in Beachwood, Ohio, S&A Consulting Group LLP is a consulting firm specializing in Global Resource Management Development, Accounting, Taxation, Finance, Marketing of Technology Products, Manufacturing/Engineering Quality Systems, IT and customized services for particular project situations and needs. Over the years, S&A has built a broad base of clients in virtually all of areas of business and industry.

The winners were selected through a rigorous, two-part review process. The first stage was conducted by a panel of small business experts. This group examined the plans in detail to ensure that the components of a good business plan were present. Then, a second panel, consisting of experts in the five core categories (Start Up, Innovation/Growth, Arts, Manufacturing and Technology), made the final determination on the basis of each plan's creativity and quality. Fifty judges spent a minimum of five to 10 hours each reading business plans.

COSE, the small business division of the Greater Cleveland Growth Association, serves as a one-stop resource for its 16,700-plus members by providing: group-purchasing programs that reduce the cost of doing business; advocacy on legislative and regulatory issues affecting the business community; a wide range of resources focused on helping firms grow; and economic development partners that can address business concerns.