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It takes more than numbers.

Gray, Gray & Gray is here to help you "Fuel Your Future" by going beyond accounting services. With over 65 years in the energy business, we are here to help our energy dealers achieve profitability and growth by delivering insight, knowledge and guidance.

"Moneyball" and Your Oil Business

Have you seen the motion picture *Moneyball*? Or read the Michael Lewis book of the same name? If so, you know how general manager Billy Beane (portrayed in the movie by Brad Pitt) transformed the way the Oakland A's baseball team managed the critical process of player selection and development. Beane, assisted by young computer whiz Peter Brand, replaced



instinct and gut feeling with statistical analysis, facts and figures. He revolutionized the way baseball scouted and assessed players.

Let's face it, you are no Brad Pitt. But many of the techniques and methods his character used on film to improve a baseball team can be adapted and applied to your oilheat business to make it more efficient and effective.

If you are still running your oilheat or propane company the way your father ran it, or even the way you ran it as little as five years ago, you are in danger of being overtaken by the shifting marketplace. Beane and his associates applied the adage, "Measure what you manage," to the baseball field. You must do



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Client Testimonials

"Our relationship with Gray, Gray & Gray has strengthened from generation to generation, from my father who worked

the same with your business.

To soundly manage your organization, it is essential to measure and benchmark key performance indicators. These can almost always be linked to financial performance: money coming in or money flowing out. Tracking, measuring and benchmarking these costs is the only way you'll have a basis for making the right decisions for your business.

Like Billy Beane evaluating the merits of a shortstop, you must first determine which criteria are important to focus on.

Read the full article "Moneyball" and Your Business to see a list of key performance indicators when determining which criteria to focus your energy company on.

It's Time to Shift Gears.

Gray, Gray & Gray's SPEED

Times have changed and so has the energy industry.

You can't run your business the same way you have in the past. That's why Gray Gray & Gray has developed 5-

SPEED

- 5-Year
- **Strategic**
- Planning
- Exercise for
- Energy
- Dealers

with the original Gray brothers to my own connection with the firm today. We count on them as more than just accountants, but as someone we can trust with everything from business strategy to financial planning. It's been a great partnership."

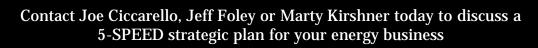
-- Kevin Coan Coan, Inc. Natick, MA

"I have been a Gray, Gray & Gray client for 20 years and plan to remain so for as long as I am in business. And hopefully for many years beyond! Gray, Gray & Gray is much more than an accounting firm. Their long-term strategies have resulted in more money in my pocket and a more enjoyable life for me. They listen to me, and wrap my assets, such as my business and real estate, around my long-term goals with creative, efficient business and personal plans. I count on Gray, Gray & Gray. Their experience has worked for me."

-- James Horan Horan Oil Co. Stoughton, MA

Our industry experts will work with you to develop a customized five-year plan of action to help move your company forward with confidence.

GET IN GEAR!











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