

Fortissimo Acquisition Corp.
Form PREM14A
February 13, 2008

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549**

**SCHEDULE 14A
(Rule 14a-101)**

**INFORMATION REQUIRED IN PROXY STATEMENT
SCHEDULE 14A INFORMATION**

**Proxy Statement Pursuant to Section 14(a)
of the Securities Exchange Act of 1934**

Filed by the Registrant x
Filed by a Party other than the Registrant o
Check the appropriate box:

- Preliminary Proxy Statement o
- Definitive Proxy Statement
- Definitive Additional Materials
- Soliciting Material Under Rule 14a-12 **Confidential, For Use of the Commission Only (as permitted by Rule 14a-6(e)(2))**

FORTISSIMO ACQUISITION CORP.

(Name of Registrant as Specified in Its Charter)

(Name of Person(s) Filing Proxy Statement, if Other Than the Registrant)

Payment of Filing Fee (Check the appropriate box):

o No fee required.
 x Fee computed on table below per Exchange Act Rules 14a-6(i)(1) and 0-11.

(1)

Title of each class of securities to which transaction applies: Common Stock of Fortissimo Acquisition Corp., par value \$.0001 per share

(2) Aggregate number of securities to which transaction applies:
3,337,941 shares of common stock of Fortissimo Acquisition Corp.

(3) Per unit price or other underlying value of transaction computed pursuant to Exchange Act Rule 0-11 (set forth the amount on which the filing fee is calculated and state how it was determined):
\$19,443,506 (the value of 3,337,941 shares of common stock of Fortissimo Acquisition Corp. at the average of the bid and ask price as of February 12, 2008 (\$5.825)); and \$10,140,079 in cash.

(4) Proposed maximum aggregate value of transaction:
\$29,583,585

(5) Total fee paid:
\$1,163

o Fee paid previously with preliminary materials:

Check box if any part of the fee is offset as provided by Exchange Act Rule 0-11(a)(2) and identify the filing for which the offsetting fee was paid previously. Identify the previous filing by registration statement number, or the form or schedule and the date of its filing.

(1) Amount previously paid:
(2) Form, Schedule or Registration Statement No.:
(3) Filing Party:
(4) Date Filed:

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This proxy statement is dated _____, 2008 and is first being mailed to Fortissimo Acquisition Corp. stockholders on or about _____, 2008.

FORTISSIMO ACQUISITION CORP.
14 Hamelacha Street
Park Afek
Rosh Ha ayin 48091
Israel

**NOTICE OF ANNUAL MEETING OF STOCKHOLDERS
TO BE HELD ON _____, 2008**

TO THE STOCKHOLDERS OF FORTISSIMO ACQUISITION CORP.:

NOTICE IS HEREBY GIVEN that an annual meeting of stockholders of Fortissimo Acquisition Corp. (Fortissimo), a Delaware corporation, will be held at :00 a.m., eastern time, on , 2008, at the offices of Wilmer Cutler Pickering Hale and Dorr LLP, Fortissimo s counsel, at 399 Park Avenue, 3rd Floor, New York, New York 10022. You are cordially invited to attend the meeting, which will be held for the following purposes:

(1) to consider and vote upon a proposal to adopt and approve the Agreement and Plan of Merger and Interests Purchase Agreement, dated as of January 15, 2008, among Fortissimo, FAC Acquisition Sub Corp. (Merger Sub), Psyop, Inc. (Psyop), Psyop Services, LLC (Psyop Services), the shareholders of Psyop and Justin Booth-Clibborn, as representative of the shareholders of Psyop (the merger agreement), pursuant to which (i) Merger Sub will merge into Psyop, with Psyop being the surviving corporation, and within 10 days thereafter, Psyop will merge into Fortissimo, with Fortissimo being the surviving corporation and (ii) Fortissimo will purchase all of the outstanding membership interests of Psyop Services, which operates as a business unit of Psyop under the name Blacklist and whose members are the same persons who are the shareholders of Psyop (the combination of such events is referred to in this proxy statement as the merger)(the merger proposal);

(2) to consider and vote upon a proposal to approve an amendment to Fortissimo s second amended and restated certificate of incorporation to increase the number of authorized shares of Fortissimo capital stock from 22,000,000 to 51,000,000 (the capitalization amendment proposal);

(3) to consider and vote upon a proposal to approve amendments to Fortissimo s second restated and amended certificate of incorporation to (i) change Fortissimo s name from Fortissimo Acquisition Corp. to Psyop, Inc., (ii) amend Article Sixth thereof to provide that Fortissimo s corporate existence shall be perpetual, (iii) amend Article Seventh thereof to remove the preamble and sections A through D, which will no longer be applicable to Fortissimo after the consummation of the merger, and to redesignate section E of Article Seventh as Article Seventh and (iv) add Article Eleventh thereto prohibiting stockholders from acting by written consent (the charter amendment proposal);

(4) to consider and vote upon a proposal to approve the adoption of the 2008 stock incentive plan (pursuant to which Fortissimo will reserve up to 865,390 shares of common stock for issuance pursuant to the 2008 stock incentive plan (the incentive compensation plan proposal);

(5) to elect seven directors to Fortissimo s board of directors, of whom two will serve until the annual meeting to be held in 2009, two will serve until the annual meeting to be held in 2010 and three will serve until the annual meeting to be held in 2011 and, in each case, until their successors are elected and qualified (the director election proposal);
and

(6) to consider and vote upon a proposal to adjourn the annual meeting to a later date or dates, if necessary, to permit further solicitation and vote of proxies if, based upon the tabulated vote at the time of the annual meeting, Fortissimo is not authorized to consummate the merger (the adjournment proposal).

These items of business are described in the attached proxy statement, which we encourage you to read in its entirety before voting. Only holders of record of Fortissimo common stock at the close of business on , 2008 are entitled to notice of the annual meeting and to vote and have their votes counted at the annual meeting and any adjournments or postponements of the annual meeting.

The merger proposal must be approved by the holders of a majority of the outstanding shares of Fortissimo common stock sold in its initial public offering (IPO), including holders who purchased such shares subsequent to the IPO, that

are voted at the annual meeting. We refer to such shares as the Public Shares. The capitalization amendment proposal and the charter amendment proposal must each be approved by the holders of a majority of the outstanding shares of Fortissimo common stock. The incentive compensation plan proposal and the adjournment proposal must each be approved by the holders of a majority of the shares of Fortissimo common stock present in person or represented by proxy and entitled to vote thereon at the meeting. Those directors who receive a plurality of votes cast for the respective positions will be elected. The approval of the merger proposal is conditioned upon the approval of the capitalization amendment proposal and the charter amendment proposal but not the incentive compensation plan proposal, the director election proposal or the adjournment proposal. The approval of each of the other proposals, other than the adjournment proposal, is conditioned upon the approval of the merger proposal.

Your broker, bank or nominee cannot vote your shares on any proposal unless you provide instructions on how to vote in accordance with the information and procedures provided to you by your broker, bank or nominee. Abstentions will have the same effect as a vote AGAINST the capitalization amendment proposal, the charter amendment proposal, the incentive compensation plan proposal and the adjournment proposal, but will have no effect on the merger proposal or the director election proposal. Broker non-votes, while considered present for the purposes of establishing a quorum, will have the same effect as a vote AGAINST the capitalization amendment proposal and the charter amendment proposal, but will have no effect on the merger proposal, the incentive compensation plan proposal, the director election proposal or the adjournment proposal.

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Each Fortissimo stockholder who holds Public Shares has the right to vote against the merger proposal and at the same time demand that Fortissimo convert such stockholder's shares into cash equal to a pro rata portion of the funds held in the trust account into which a substantial portion of the net proceeds of Fortissimo's IPO was deposited. Please see *Annual Meeting of Fortissimo Stockholders Conversion Rights* for the procedures to be followed if you wish to convert your shares into cash. Please note that you cannot seek conversion of your shares unless you affirmatively vote against the merger proposal. The conversion price will be the amount equal to the funds in the trust account, inclusive of any interest thereon, calculated as of two business days prior to the consummation of the merger, divided by the number of Public Shares on such date. No fees or expenses of any nature will be deducted from or charged to the trust account prior to the consummation of the merger. Fortissimo's board of directors will review and confirm the calculation. On [redacted], 2008, the record date for the meeting of stockholders, the conversion price (calculated in such manner) would have been \$ [redacted] in cash for each Public Share. Public Shares owned by Fortissimo stockholders who validly exercise their conversion rights will be converted into cash only if the merger is consummated. If, however, the holders of 20% or more of the Public Shares vote against the merger proposal and demand conversion of their shares, Fortissimo will not consummate the merger. Prior to exercising conversion rights, Fortissimo stockholders should verify the market price of Fortissimo's common stock as they may receive higher proceeds from the sale of their common stock in the public market than from exercising their conversion rights. Shares of Fortissimo's common stock are quoted on the OTC Bulletin Board under the symbol FSMO. On [redacted], 2008, the record date, the last sale price of Fortissimo common stock was \$ [redacted]. Application has been made to list Fortissimo's common stock on the NASDAQ Capital Market.

Fortissimo's initial stockholders, who purchased their shares of common stock prior to its IPO and presently own an aggregate of approximately 22.7% of the outstanding shares of Fortissimo common stock, have agreed to vote all of the shares they purchased prior to the IPO on the merger proposal in accordance with the vote of the majority of the votes cast by the holders of Public Shares. As a consequence, the voting of such shares will not have any effect on the outcome of the vote on the merger proposal. The initial stockholders have also indicated that they will vote such shares FOR the approval of the capitalization amendment proposal, the charter amendment proposal and the incentive compensation plan proposal and, if presented, an adjournment proposal and in favor of the director nominees and will vote any Public Shares they acquired after the IPO for all of the proposals and the director nominees.

After careful consideration, Fortissimo's board of directors has determined that the merger proposal, the capitalization amendment proposal, the charter amendment proposal, the incentive compensation plan proposal, the director election proposal and the adjournment proposal are fair to and in the best interests of Fortissimo and its stockholders.

Fortissimo's board of directors unanimously recommends that you vote or give instruction to vote FOR the approval of the merger proposal, the capitalization amendment proposal, the charter amendment proposal, the incentive compensation plan proposal, the director election proposal and, if necessary, the adjournment proposal.

All Fortissimo stockholders are cordially invited to attend the annual meeting in person. To ensure your representation at the annual meeting, however, you are urged to complete, sign, date and return the enclosed proxy card as soon as possible. If you are a stockholder of record of Fortissimo common stock, you may also cast your vote in person at the annual meeting. If your shares are held in an account at a brokerage firm or bank, you must instruct your broker or bank on how to vote your shares or, if you wish to attend the meeting and vote in person, obtain a proxy from your broker or bank. If you do not vote or do not instruct your broker or bank how to vote, it will have the same effect as voting against the capitalization amendment proposal and the charter amendment proposal.

A complete list of Fortissimo stockholders of record entitled to vote at the annual meeting will be available for 10 days before the annual meeting at the principal executive offices of Fortissimo for inspection by stockholders during ordinary business hours for any purpose germane to the annual meeting.

Your vote is important regardless of the number of shares you own. Whether you plan to attend the annual meeting or not, please sign, date and return the enclosed proxy card as soon as possible in the envelope provided.

Thank you for your participation. We look forward to your continued support.

By Order of the Board of Directors

Yuval Cohen
Chairman of the Board and Chief Executive Officer

, 2008

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NEITHER THE SECURITIES AND EXCHANGE COMMISSION NOR ANY STATE SECURITIES COMMISSION HAS DETERMINED IF THIS PROXY STATEMENT IS TRUTHFUL OR COMPLETE. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

IF YOU RETURN YOUR PROXY CARD WITHOUT AN INDICATION OF HOW YOU WISH TO VOTE, YOUR SHARES WILL BE VOTED IN FAVOR OF EACH OF THE PROPOSALS AND YOU WILL NOT BE ELIGIBLE TO HAVE YOUR SHARES CONVERTED INTO A PRO RATA PORTION OF THE TRUST ACCOUNT IN WHICH A SUBSTANTIAL PORTION OF THE NET PROCEEDS OF FORTISSIMO'S IPO ARE HELD. YOU MUST AFFIRMATIVELY VOTE AGAINST THE MERGER PROPOSAL AND DEMAND THAT FORTISSIMO CONVERT YOUR SHARES INTO CASH NO LATER THAN THE CLOSE OF THE VOTE ON THE MERGER PROPOSAL TO EXERCISE YOUR CONVERSION RIGHTS. IN ORDER TO CONVERT YOUR SHARES, YOU MUST CONTINUE TO HOLD YOUR SHARES THROUGH THE CLOSING DATE OF THE MERGER AND THEN TENDER YOUR PHYSICAL STOCK CERTIFICATE TO OUR STOCK TRANSFER AGENT WITHIN THE TIME PERIOD SPECIFIED IN A NOTICE YOU WILL RECEIVE FROM FORTISSIMO, WHICH PERIOD WILL NOT BE LESS THAN 20 DAYS. IN LIEU OF DELIVERING YOUR STOCK CERTIFICATE, YOU MAY DELIVER YOUR SHARES

TO THE TRANSFER AGENT ELECTRONICALLY USING DEPOSITORY TRUST COMPANY S DWAC (DEPOSIT WITHDRAWAL AT CUSTODIAN) SYSTEM. IF THE MERGER IS NOT COMPLETED, THEN THESE SHARES WILL NOT BE CONVERTED INTO CASH. IF YOU HOLD THE SHARES IN STREET NAME, YOU WILL NEED TO INSTRUCT THE ACCOUNT EXECUTIVE AT YOUR BANK OR BROKER TO WITHDRAW THE SHARES FROM YOUR ACCOUNT AND REQUEST THAT A PHYSICAL STOCK CERTIFICATE BE ISSUED IN YOUR NAME. SEE ANNUAL MEETING OF FORTISSIMO STOCKHOLDERS CONVERSION RIGHTS FOR MORE SPECIFIC INSTRUCTIONS.

SEE RISK FACTORS FOR A DISCUSSION OF VARIOUS FACTORS THAT YOU SHOULD CONSIDER IN CONNECTION WITH THE MERGER.

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SUMMARY OF THE MATERIAL TERMS OF THE MERGER

This Summary, together with the sections entitled Questions and Answers About the Proposals and Summary of the Proxy Statement, summarizes certain material information contained in this proxy statement. You should carefully read this entire proxy statement for a more complete understanding of the matters to be considered at the annual meeting of stockholders.

Parties

The parties to the merger are Fortissimo Acquisition Corp. (Fortissimo), FAC Acquisition Sub Corp. (Merger Sub), Psyop, Inc. (Psyop), Psyop Services, LLC (Psyop Services), which operates as a business unit of Psyop under the name Blacklist, the shareholders of Psyop and Justin Booth-Clibborn, as representative of the shareholders of Psyop. Please see *Summary of the Proxy Statement The Parties*.

Merger Structure

Pursuant to the merger agreement, Merger Sub will merge into Psyop, with Psyop being the surviving corporation and becoming a wholly owned subsidiary of Fortissimo. The merger agreement also provides that Fortissimo will purchase all of the outstanding membership interests of Blacklist, whose members are the same persons who are the shareholders of Psyop. As a result of such purchase, Blacklist will become a wholly owned subsidiary of Fortissimo. Within 10 days thereafter, Psyop will merge into Fortissimo, which will change its name to Psyop, Inc. The combination of these events is referred to as the merger in this proxy statement. Please see *The Merger Proposal Structure of the Merger*.

Merger Consideration

At the closing, Fortissimo will pay Psyop's shareholders merger consideration (including payment for the Blacklist membership interests) of 3,337,941 shares of Fortissimo's common stock and \$10,140,079 cash. Such stock had a value of approximately \$19,260,000, based on the average closing price of \$5.77 of the Fortissimo common stock over the thirty trading days preceding January 11, 2008, which was two trading days prior to the date the merger agreement was signed.

The Psyop shareholders will also receive a minimum of \$1,400,000, \$1,400,000 and \$1,050,000 for each of the years 2008, 2009 and 2010, respectively, in which Fortissimo achieves at least 70% of specified revenue milestones for each such year; such payments will increase proportionally if Fortissimo achieves greater than 70% and up to 125% of such milestones and will be maximums of \$2,500,000, \$2,500,000 and \$1,875,000, respectively, if Fortissimo

achieves 125% of such milestones. Such payments and those described in the following paragraph will be payable two-thirds in shares of Fortissimo common stock and one-third in cash, with the stock valued at the average of the closing prices of the Fortissimo common stock for the 30 trading days preceding the date that is two days prior to the closing date of the merger.

The Psyop shareholders will also receive a minimum of \$1,400,000, \$1,400,000 and \$1,050,000 for each of the years 2008, 2009 and 2010, respectively, in which Fortissimo achieves at least 70% of specified EBITDA (as defined in the merger agreement) milestones for each such year; such payments will increase proportionally if Fortissimo achieves greater than 70% and up to 125% of such milestones and will be maximums of \$2,500,000, \$2,500,000 and \$1,875,000, respectively, if Fortissimo achieves 125% of such milestones.

The Psyop shareholders will also receive a minimum additional payment of \$4,000,001 if at least a majority of the warrants issued in Fortissimo's IPO are exercised prior to their expiration, which will be increased proportionally to \$8,000,000 if all of the warrants are exercised. Such minimum and maximum payments will increase to \$5,000,001 and \$10,000,000, respectively, if there is a call by Fortissimo to redeem its warrants. Such payments will be payable two-thirds in shares Fortissimo common stock and one-third in cash, with the stock valued at the closing price of the Fortissimo common stock on the date the warrants are redeemed or expire, as applicable.

Please see *The Merger Proposal* Merger Consideration.

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Restricted Stock Agreements

The maximum number of shares of Fortissimo common stock that the Psyop shareholders would be entitled to receive upon achievement of the revenue and EBITDA milestones will be issued to them at the closing of the merger pursuant to the provisions of Restricted Stock Agreements and placed in escrow pursuant to an Escrow Agreement that will also provide for the escrow of shares to secure Fortissimo's rights to indemnification, as described below. The Restricted Stock Agreements will provide that, upon partial attainment of the revenue and EBITDA milestones, all of such shares above those to which the Psyop shareholders will be entitled to retain as a result of such partial achievement will be returned to Fortissimo and canceled. If a Psyop shareholder's employment with Fortissimo after the merger is terminated for cause or by the shareholder without good reason (as such terms are defined in the shareholder's employment agreement), milestone shares issued with respect to all periods ending on or after the date of termination will be forfeited as to the terminated Psyop shareholder and reallocated among the other eligible Psyop shareholders. Please see *The Merger Proposal* Restricted Stock Agreements.

Indemnification and Escrow Arrangements

To provide a fund for payment to Fortissimo with respect to its post-closing rights to indemnification under the merger agreement for breaches of representations and warranties and covenants by Psyop, there will be placed in escrow (with an independent escrow agent) 10% of the Fortissimo stock and cash (333,794 shares and \$1,014,008 cash) payable to the Psyop shareholders at closing (Indemnity Escrow Fund). Claims for indemnification may be asserted against the Indemnity Escrow Fund by Fortissimo once its damages exceed \$500,000 and will be reimbursable in full (from the first dollar) if damages exceed such amount, except that claims made with respect to certain representations and warranties will not be subject to such threshold. Fortissimo is also obligated to indemnify Psyop and its stockholders for breaches of its representations and warranties and covenants, subject to similar limitations, but no escrow fund has been established with respect to such obligation. Indemnification claims may be made until one year after the closing date. Please see *The Merger Proposal* Escrow Arrangements; Indemnification.

Lock-Up and Trading Restriction Arrangements; Registration

The shareholders of Psyop have agreed not to sell any of the shares of Fortissimo common stock that they receive upon closing of the merger for twelve months after the closing and to sell no more than 1/3 of such shares in the following twelve months, after which they will be free to sell any or all of their shares. Fortissimo has agreed to use its best efforts to register the shares to be issued to the Psyop shareholders for resale to the public within 11 months after the closing of the merger. All sales will be subject to aggregate volume restrictions during the two year period commencing twelve months after the closing date. Please see *The Merger Proposal Lock-Up; Trading Restrictions; Registration of Shares*.

Management After the Merger

Upon completion of the merger, certain officers of Psyop will become officers of Fortissimo holding positions similar to the positions such officers held with Psyop. These officers are Justin Booth-Clibborn, who will become Chief Executive Officer of Fortissimo and Samuel Selinger, who will become Vice President of Operations and Finance of Fortissimo. Messrs. Booth-Clibborn and Selinger have each entered into an employment agreement with Psyop, effective upon the completion of merger, at which time Psyop's obligations under the agreements will become the obligations of Fortissimo. Each of Eben Mears, Hejung Marie Hyon, Marco Spier, Kylie Matulick, Todd Mueller, Christopher Staves and Justin Lane, all of whom are Psyop shareholders, have also entered into an employment agreement with Psyop, effective upon the completion of the merger. Such shareholders, except for Justin Lane who will be an Executive Producer, will be a Creative Director of Fortissimo effective upon the completion of the merger. Please see *Directors and Executive Officers of Fortissimo Following the Merger Employment Agreements*.

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Post-Merger Ownership of Fortissimo

As a result of the merger, assuming that no stockholders of Fortissimo elect to convert shares of Fortissimo common stock (Public Shares) issued in Fortissimo's initial public offering (IPO) into cash as permitted by Fortissimo's second amended and restated certificate of incorporation, the Psyop shareholders will own approximately 36.3% of the shares of Fortissimo common stock to be outstanding after the merger and the other Fortissimo stockholders will own approximately 63.7% of Fortissimo's outstanding shares of common stock. If 19.99% of the Public Shares are converted into cash, such percentages will be approximately 41.3% and 58.7%, respectively. The foregoing percentages do not take into account shares that would be issued to Psyop's shareholders upon full or partial achievement of the revenue and EBITDA milestones or the exercise of Fortissimo warrants or shares that would be issued under the stock incentive plan to be adopted in connection with the merger. However, if 19.99% of the Public Shares are converted and thereafter the full contingent milestone consideration is earned, the current Fortissimo shareholders would own only 48% of the total outstanding stock and the Psyop shareholders would own 52%, assuming that no other shares are issued.

Post-Merger Board of Directors of Fortissimo

After the merger, Fortissimo's board of directors will consist of seven directors, of whom three will be selected by Psyop, at least one of whom will be an independent director under applicable SEC and exchange rules; two will be selected by Fortissimo, at least one of whom will be an independent director under applicable SEC and exchange rules; and two will be jointly selected by Psyop and Fortissimo, each of whom will be an independent director under applicable SEC and exchange rules. Please see *The Director Election Proposal and Directors and Executive Officers of Fortissimo Following the Merger*.

Other Proposals to be Acted Upon at the Annual Meeting

In addition to voting on the merger, the stockholders of Fortissimo will vote on proposals to change its name to Psyop, Inc., to amend its charter to increase the number of authorized shares of its capital stock, make its corporate existence perpetual and delete certain provisions that will no longer be applicable after the merger, to approve the 2008 stock incentive plan, to elect seven directors to Fortissimo's board of directors and, if necessary, to approve an adjournment of the meeting. Please see *The Capitalization Amendment Proposal*, *The Charter Amendment Proposal*, *The Incentive Compensation Plan Proposal*, *The Director Election Proposal* and *The Adjournment Proposal*.

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QUESTIONS AND ANSWERS ABOUT THE PROPOSALS

Q. Why am I receiving this proxy statement?

A. Fortissimo and Psyop have agreed to a business combination under the terms of the Agreement and Plan of Merger and Interests Purchase Agreement dated as of January 15, 2008, that is described in this proxy statement. This agreement is referred to as the merger agreement. A copy of the merger agreement is attached to this proxy statement as Annex A, which we encourage you to read carefully.

You are being asked to consider and vote upon a proposal to approve the merger agreement, which, among other things, provides for the merger of a wholly owned subsidiary of Fortissimo into Psyop, with Psyop being the surviving corporation and becoming a wholly owned subsidiary of Fortissimo, and for Psyop, within 10 days thereafter, to merge into Fortissimo. The merger agreement also provides for Fortissimo to purchase all of the membership interests of the Psyop business unit doing business under the name of

Blacklist, which are owned by Psyop's shareholders. You are also being requested to vote to approve (i) an amendment to Fortissimo's second amended and restated certificate of incorporation to increase the number of authorized shares of its capital stock to 51,000,000, (ii) amendments to Fortissimo's second amended and restated certificate of incorporation to change the name of Fortissimo from Fortissimo Acquisition Corp. to Psyop, Inc., to make certain modifications to make its corporate existence perpetual, to modify or delete provisions that will no longer be applicable after the merger and to prohibit stockholders from acting by written consent, (iii) the 2008 stock incentive plan and (iv) a proposal to adjourn the annual meeting to a later date or dates, if necessary. In addition, you are being asked to elect seven directors to Fortissimo's board of directors.

A form of Fortissimo's certificate of amendment to second amended and restated certificate of incorporation is attached to this proxy statement as Annex B. A form of Fortissimo's third amended and restated certificate of incorporation, as it will appear if the charter amendment proposal is approved, is attached to this proxy statement as Annex C. A form of the 2008 stock incentive plan is attached to this proxy statement as Annex D.

The approval of the merger proposal is conditioned upon the approval of the

capitalization amendment proposal and the charter amendment proposal but not the incentive compensation plan proposal, the director election proposal or the adjournment proposal. The approval of each of the other proposals, other than the adjournment proposal, is conditioned upon the approval of the merger proposal.

Fortissimo will hold an annual meeting of its stockholders to consider and vote upon these proposals. This proxy statement contains important information about the proposed acquisition and the other matters to be acted upon at the annual meeting. You should read it carefully.

Your vote is important. We encourage you to submit a proxy and vote as soon as possible after carefully reviewing this proxy statement.

Q. Why is Fortissimo proposing the merger?

A. Fortissimo was organized to effect a merger, capital stock exchange, asset acquisition or other similar business combination with an operating business that has operations or facilities located in Israel or that is a company operating outside of Israel which Fortissimo management believes would benefit from establishing operations or facilities in Israel. Under its second amended and restated certificate of incorporation, Fortissimo is required to complete a business combination no later than October 11, 2008.

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Psyop is an award-winning provider of 3D animation, innovative visual effects and digital content for the advertising market. Its proven creative ability has been utilized by premier brands in a variety of industries for various forms of media advertising. Based on its due diligence investigations of Psyop, Fortissimo believes that a capital infusion that Fortissimo would make at closing will enable Psyop to expand its scope of operations and enhance its leadership position in the market. As a result, Fortissimo believes that a business combination with Psyop will provide Fortissimo stockholders with an opportunity to participate in a company with significant growth potential. Please see *The Merger Proposal Factors Considered by Fortissimo's Board of Directors*.

Q. Do I have conversion rights?

A. If you are a holder of Public Shares, you have the right to vote against the merger proposal and demand that Fortissimo convert such shares into a pro rata portion of the trust account in which a substantial portion of the net proceeds of Fortissimo's IPO are held. We sometimes refer to these rights to vote against the merger and demand conversion of Public Shares into a pro rata portion of the trust account as conversion rights.

Q. How do I exercise my conversion rights?

A. If you wish to exercise your conversion rights, you must (i) vote against the merger proposal, (ii) demand that Fortissimo convert your shares into cash, (iii) continue to hold your shares through the closing of the merger and (iv) then deliver your certificate to our transfer agent within the period specified in a notice you will receive from Fortissimo, which period will be not less than 20 days. In lieu of delivering your stock certificate, you may deliver your shares to the transfer agent electronically using Depository Trust Company's DWAC (Deposit Withdrawal at Custodian) System.

Any action that does not include an affirmative vote against the merger will prevent you from exercising your conversion rights. Your vote on any proposal other than the merger proposal will have no impact on your right to

seek conversion.

You may exercise your conversion rights either by checking the box on the proxy card or by submitting your request in writing to Marc S. Lesnick, Vice President of Fortissimo, at the address listed at the end of this section. If you (i) initially vote for the merger proposal but then wish to vote against it and exercise your conversion rights or (ii) initially vote against the merger proposal and wish to exercise your conversion rights but do not check the box on the proxy card providing for the exercise of your conversion rights or do not send a written request to Fortissimo to exercise your conversion rights, or (iii) initially vote against the merger proposal but later wish to vote for it, or (iv) otherwise wish to correct or change your proxy card, you may request Fortissimo to send you another proxy card on which you may indicate your intended vote and, if that vote is against the merger proposal, exercise your conversion rights by checking the box provided for such purpose on the proxy card. You may make such request by contacting Fortissimo at the phone number or address listed at the end of this section.

Any corrected or changed proxy card or written demand of conversion rights must be received by Fortissimo prior to the annual meeting. No demand for conversion will be honored unless the holder's stock certificate has been delivered (either physically or electronically) to the transfer agent within the period specified in the notice that will be provided by Fortissimo, as described above.

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If, notwithstanding your negative vote, the merger is completed, then, if you have also properly exercised your conversion rights, you will be entitled to receive a pro rata portion of the trust account, inclusive of any interest thereon, calculated as of two business days prior to the date of the consummation of the merger. As of the record date, there was approximately \$ in trust, which would amount to approximately \$ per Public Share upon conversion. If you exercise your conversion rights, then you will be exchanging your shares of Fortissimo common stock for cash and will no longer own these shares. Please see *Annual Meeting of Fortissimo Stockholders Conversion Rights* for the procedures to be followed if you wish to convert your shares into cash.

Exercise of your conversion rights does not result in either the conversion or a loss of any Fortissimo warrants that you may hold. Your warrants will continue to be outstanding and exercisable following a conversion of your common stock unless we do not consummate the merger. A registration statement must be in effect to allow you to exercise any warrants you may hold or to allow Fortissimo to call the warrants for redemption if the redemption conditions are satisfied.

Q. Do I have appraisal rights if I object to the proposed merger?

A. No. Fortissimo stockholders do not have appraisal rights in connection with the merger under the Delaware General Corporation Law.

Q. What happens to the funds deposited in the trust account after

A. After consummation of the merger, Fortissimo stockholders who properly exercise their conversion rights will receive their pro rata portion of the funds in the trust account promptly responding to the notice that will be sent by

consummation of the merger?

Fortissimo after the annual meeting. The balance of the funds in the trust account will be released to Fortissimo and used by Fortissimo to pay the merger consideration to Psyop's shareholders and the expenses Fortissimo incurred in pursuing its business combination, including costs associated with the merger, including professional and printing fees, with any remaining balance to be available for working capital and other corporate purposes.

Q. What happens if the merger is not consummated?

A. If Fortissimo does not complete a merger by October 11, 2008, it will be dissolved pursuant to the Delaware General Corporation Law. In connection with such dissolution, the expected procedures of which are set forth in the section entitled *Other Information Related to Fortissimo Liquidation if No Business Combination*, Fortissimo will liquidate and distribute to the holders of the Public Shares, in proportion to their ownership of Public Shares, an aggregate sum equal to the amount in the trust account, inclusive of any interest earned thereon, less claims requiring payment from the trust account by creditors who have not waived their rights, if any, against the trust account, plus its remaining assets. Holders of Fortissimo common stock issued prior to the IPO, including all of Fortissimo's officers and directors, have waived any right to any liquidation distribution with respect to those shares.

Q. When do you expect the merger to be completed?

A. It is currently anticipated that the merger of Merger Sub into Psyop and the purchase of the Blacklist membership interests will be consummated promptly following the Fortissimo annual meeting on _____, 2008 and that the merger of Psyop into Fortissimo will take place within 10 days thereafter. For a description of the conditions for the completion of the merger, please see *The Merger Agreement Conditions to the Closing of the Merger*.

Q. What do I need to do now?

A. Fortissimo urges you to read carefully and consider the information contained in this proxy statement, including the annexes, and to consider how the merger will affect you as a stockholder of Fortissimo. You should then vote as soon as possible in accordance with the instructions provided in this proxy statement and on the enclosed proxy card.

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Q. How do I vote?

A. If you are a holder of record of Fortissimo common stock, you may vote in person at the annual meeting or by submitting a proxy for the annual meeting. You may submit your proxy by completing, signing, dating and returning the enclosed proxy card in the accompanying pre-addressed postage paid envelope. If you hold your shares in street name, which means your shares are held of record by a broker, bank or nominee, you must provide the record holder of your shares with instructions on how to vote your shares or, if you wish to attend the meeting and vote in person, obtain a proxy from your broker, bank or nominee.

Q. If my shares are held in street name, will my broker, bank or nominee automatically vote my shares for me?

A. No. Your broker, bank or nominee cannot vote your shares unless you provide instructions on how to vote in accordance with the information and procedures provided to you by your broker, bank or nominee.

Q. May I change my vote after I have mailed my signed proxy card?

A. Yes. Send a later-dated, signed proxy card to Fortissimo's Vice President at the address set forth below prior to the date of the annual meeting or attend the annual meeting in person and vote. You also may revoke your proxy by

sending a notice of revocation to Fortissimo's Vice President, whose address is listed below. Such notice must be received by Fortissimo's Vice President prior to the annual meeting.

Q. What should I do with my stock certificates?

A. Fortissimo stockholders who do not elect to have their shares converted into the pro rata share of the trust account should not submit their stock certificates now or after the merger, because their shares will not be converted or exchanged in the merger. Fortissimo stockholders who vote against the merger and exercise their conversion rights must deliver their certificates to Fortissimo's transfer agent (either physically or electronically) after the meeting within the period specified in a notice that you will receive from Fortissimo, as described above.

Q. What should I do if I receive more than one set of voting materials?

A. You may receive more than one set of voting materials, including multiple copies of this proxy statement and multiple proxy cards or voting instruction cards. For example, if you hold your shares in more than one brokerage account, you will receive a separate voting instruction card for each brokerage account in which you hold shares. If you are a holder of record and your shares are registered in more than one name, you will receive more than one proxy card. Please complete, sign, date and return each proxy card and voting instruction card that you receive in order to cast a vote with respect to all of your Fortissimo shares.

Q. Who can help answer my questions?

A. If you have questions about the merger or if you need additional copies of the proxy statement or the enclosed proxy card you should contact:

Marc S. Lesnick, Vice President
Fortissimo Acquisition Corp.
14 Hamelacha Street
Park Afek
PO Box 11704
Rosh Ha'ayin 48091
Israel
(011) 972-3-915-7400
Or
[Proxy Solicitor]

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You may also obtain additional information about Fortissimo from documents filed with the Securities and Exchange Commission (SEC) by following the instructions in the section entitled *Where You Can Find More Information*.

If you intend to vote against the merger and seek conversion of your shares, you will need to deliver your stock certificate (either physically or electronically) to our transfer agent at the address below after the meeting and within the period specified in the notice you will receive from Fortissimo, as described above. If you have questions regarding the certification of your position or delivery of your stock certificate, please contact:

American Stock Transfer & Trust Company
59 Maiden Lane
New York, NY 10038
Telephone: (718) 921-8201

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SUMMARY OF THE PROXY STATEMENT

This summary highlights selected information from this proxy statement and does not contain all of the information that is important to you. To better understand the merger, you should read this entire document carefully, including the merger agreement attached as Annex A to this proxy statement. The merger agreement is the legal document that governs the merger and the other transactions that will be undertaken in connection with the merger. It is also described in detail elsewhere in this proxy statement.

The Parties

Fortissimo

Fortissimo Acquisition Corp. is a blank check company formed on December 27, 2005 to effect a merger, capital stock exchange, asset acquisition or other similar business combination with an operating business that has operations or facilities located in Israel or that is a company operating outside of Israel which Fortissimo management believes would benefit from establishing operations or facilities in Israel.

If Fortissimo does not complete the merger or another business combination by October 11, 2008, its corporate existence will cease and it will promptly dissolve and distribute to its public stockholders the amount in its trust account plus any remaining non-trust account funds after payment of its liabilities.

The Fortissimo common stock, warrants to purchase common stock and units (each unit consisting of one share of common stock and two warrants to purchase common stock) are quoted on the OTC Bulletin Board under the symbols FSMO for the common stock, FSMOW for the warrants and FSMOU for the units. Fortissimo has applied to the NASDAQ Capital Market to have its shares listed for trading upon consummation of the merger but there is no assurance that its application will be granted.

The mailing address of Fortissimo's principal executive office is 14 Hamelacha Street, Park Afek, Rosh Ha'ayin 48091, Israel. After the consummation of the merger, it will be 124 Rivington Street, New York, New York 10002, where Psyop's principal executive offices are located. Fortissimo presently does not maintain a website. After the merger, its website address will be *www.psyop.tv*, which is Psyop's website address.

Psyop

Headquartered in New York City, Psyop is an award-winning provider of design based 3D animation, innovative visual effects and digital content for the advertising market. Psyop produces creative advertisements on behalf of premier brands in a variety of industries, including food and beverage, sports, automotive, retail and financial services. In addition to its creative production for television advertising, Psyop has recently expanded into producing content for other, growing forms of electronic marketing including short themed branded films, ads shown in movie theaters, in-store and site specific presentations and the internet.

Psyop's principal executive offices are located at 124 Rivington Street, New York, New York 10002. Its website address is *www.psyop.tv*.

Please see *Business of Psyop*.

The Merger

The merger agreement provides for a business combination transaction by means of a merger of Merger Sub into Psyop, with Psyop being the surviving corporation of the merger and becoming a wholly owned subsidiary of Fortissimo, which will be followed by a merger of Psyop into Fortissimo. The merger agreement also provides for Fortissimo to purchase all of the outstanding membership interests of Blacklist. Please see *The Merger Proposal Structure of the Merger*.

Pursuant to the merger agreement, at the closing of the merger of Merger Sub into Psyop and the purchase of the Blacklist membership interests, Fortissimo will pay Psyop's shareholders merger consideration of 3,337,941 shares of Fortissimo's common stock and \$10,140,079 cash, 10% of each of which will be placed in escrow to provide a fund for the payment of claims under Fortissimo's rights to indemnity set forth in the merger agreement.

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The Psyop shareholders will also receive up to a maximum total of \$13,750,000, payable two-thirds in shares of Fortissimo common stock and one-third in cash, to the extent Psyop achieves, for the years 2008, 2009 and 2010 specified revenue and EBITDA milestones. The maximum number of shares of Fortissimo common stock that the Psyop shareholders would be entitled to receive upon achievement of the milestones will be issued to them at the closing of the merger pursuant to the provisions of Restricted Stock Agreements and placed in escrow pursuant to the Escrow Agreement. Such shares will be valued at the average of the closing prices of the Fortissimo common stock for the 30 trading days ending on the second trading day prior to the date of the closing of the merger. The Restricted Stock Agreements will provide that all shares above those to which the Psyop shareholders will be entitled to retain upon partial attainment of the milestones will be returned to Fortissimo and canceled. It will also provide that a Psyop shareholder whose employment with Fortissimo after the merger is terminated by Fortissimo for cause or who terminates such employment without good reason (as such terms are defined in the shareholder's employment agreement with Fortissimo) will forfeit all such shares to which he would otherwise be entitled for the year in which such termination occurs and future years, in which event milestone shares he or she would have been entitled to retain with respect to periods ending on or after the date of termination will be reallocated among the other eligible Psyop shareholders. A copy of the form of Restricted Stock Agreement is annexed to this proxy statement as Annex E.

The Psyop shareholders will also receive an additional maximum payment of \$8,000,001, payable two-thirds in shares of Fortissimo common stock (valued at the closing price of Fortissimo common stock on the date the warrants are redeemed or expire, as applicable) and one-third in cash, if at least a majority of the warrants issued in Fortissimo's IPO are exercised prior to their expiration. The maximum amount will be increased to \$10,000,000 if Fortissimo issues a call to redeem its warrants upon the price of the Fortissimo common stock reaching the levels at which it is entitled to make such call. Such amounts will be proportionately lower to the extent that fewer than all, but a majority or greater, of the warrants are exercised.

Please see *The Merger Proposal Merger Consideration*.

Fortissimo and Psyop plan to complete the merger promptly after the Fortissimo annual meeting, provided that:

Fortissimo's stockholders have approved the merger proposal;
holders of fewer than 20% of the Public Shares have voted against the merger proposal and demanded conversion of their shares into cash; and

the other conditions specified in the merger agreement have been satisfied or waived.

Please see *The Merger Agreement Conditions to Closing of the Merger*.

Interests of Fortissimo's Directors and Officers in the Merger

When you consider the recommendation of Fortissimo's board of directors in favor of approval of the merger proposal, you should keep in mind that Fortissimo's executive officers and members of Fortissimo's board have interests in the merger that are different from, or in addition to, your interests as a stockholder. These interests include, among other things:

If the merger is not approved, Fortissimo will have to find another company with which to consummate a business combination. If it is unable to consummate a business combination by October 11, 2008, it will be forced to liquidate. In such event, the 1,333,334 shares of common stock held by Fortissimo Capital Fund GP, LP (FCF), Yair Seroussi and Michael Chill, to whom we collectively refer as the Fortissimo Insider Stockholders, that were acquired prior to or concurrently with the IPO will be worthless because the Fortissimo Insider Stockholders are not entitled to receive any liquidation proceeds with respect to such shares. Such shares had an aggregate market value of \$ based on the last sale price of \$ on the OTC Bulletin Board on , 2008, the record date. The Fortissimo Insider Stockholders paid \$25,000 for 1,000,000 shares (the Original Shares) and \$2,000,004 for the 333,334 units of Fortissimo securities (the Insider Units) that include the 333,334 shares included in the Insider Units (the Insider Unit Shares).

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In addition, the 666,668 warrants included in the Insider Units will become worthless if the merger is not consummated. These warrants had an aggregate market value of \$ based upon the last sale price of \$ on the OTC Bulletin Board on , 2008, the record date.

If we are unable to complete a business combination by October 11, 2008 and are forced to liquidate, our directors (Yuval Cohen, Eli Blatt, Marc Lesnick, Shmoulik Barashi and Yochai Hacohe) will be jointly and severally liable under certain circumstances (for example, if a vendor does not waive any rights or claims to the trust account) to ensure that the proceeds in the trust account are not reduced by the claims of certain prospective target businesses and vendors or other entities that are owed money by us for services rendered or contracted for or products sold to us. However, we cannot assure you that they will be able to satisfy those obligations if they are required to do so.

Interests of Psyop's Shareholders, Directors and Officers in the Merger

You should also consider the interests of Psyop's shareholders, directors and officers in the merger. These include:

Psyop's shareholders will receive 3,337,941 shares of Fortissimo common stock and \$10,140,079 cash upon consummation of the merger and will be entitled to receive up to an additional 1,588,677 shares of Fortissimo common stock (based on a price of \$5.77 per share) and \$4,583,333 cash to the extent that Fortissimo achieves certain revenue and EBITDA milestones for the years 2008, 2009 and 2010. They will also receive as much as \$10,000,000 in stock and cash if at least a majority of the warrants issued in Fortissimo's IPO are exercised.

All of Psyop's shareholders entered into three-year employment agreements effective upon the consummation of the merger that will provide them with specified salaries and other benefits.

Please see *The Merger Proposal Merger Consideration and Directors and Executive Officers of Fortissimo Following the Merger Employment Agreements*.

Fairness Opinion

Pursuant to an engagement letter dated July 11, 2007, we engaged Houlihan Smith & Company Inc. (Houlihan Smith) to render an opinion that our acquisition of the stock of Psyop on the terms and conditions set forth in the merger

agreement is fair to our stockholders from a financial point of view and that the fair market value of Psyop is at least equal to 80% of Fortissimo's net assets at the time of the merger. Houlihan Smith is an investment banking firm that regularly is engaged in the evaluation of businesses and their securities in connection with acquisitions, corporate restructuring, private placements and for other purposes. Fortissimo's board of directors determined to use the services of Houlihan Smith because it is a recognized investment banking firm that has substantial experience in similar matters. The engagement letter provides that we will pay Houlihan Smith a fee of \$50,000 (which has been paid) and will reimburse Houlihan Smith for its reasonable out-of-pocket expenses, including attorneys' fees. Fortissimo has also agreed to indemnify Houlihan Smith against certain liabilities that may arise out of the rendering of the opinion.

Houlihan Smith delivered its written opinion to Fortissimo's board of directors on December 10, 2007, which stated that, as of such date, and based upon and subject to the assumptions made, matters considered and limitations on its review as set forth in the opinion, (i) the consideration then agreed to be paid by us in the merger was fair to our stockholders from a financial point of view, and (ii) the fair market value of Psyop was at least equal to 80% of Fortissimo's net assets at the time of the merger. Houlihan Smith delivered a bring down letter to Fortissimo on December 20, 2007, reaffirming as of December 20, 2007, all of the statements made in its written opinion.

The amount of the merger consideration to be paid by Fortissimo to Psyop's shareholders was determined pursuant to negotiations between Fortissimo and Psyop and not pursuant to recommendations of Houlihan Smith. The full text of Houlihan Smith's written opinion, attached to this proxy statement as Annex F, and the full text of Houlihan Smith's bring-down opinion, attached to this proxy statement as Annex G, are each incorporated by reference into this proxy statement. You are encouraged to read the Houlihan Smith opinions carefully and in their entirety for descriptions of the assumptions made, matters considered, procedures followed and limitations on the review undertaken by Houlihan Smith in rendering them. However, it is

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Houlihan Smith's view that its duties in connection with its fairness opinion extend solely to Fortissimo's board of directors and that it has no legal responsibilities in respect thereof to any other person or entity (including Fortissimo stockholders) under the law of the State of Illinois, which is the governing law under the terms of the engagement letter between Fortissimo and Houlihan Smith. Houlihan Smith has consistently taken this view with respect to all of its fairness opinions, which Fortissimo believes is a generally accepted practice of issuers of such opinions. Fortissimo acceded to Houlihan Smith's position because it was made a condition to its engagement of Houlihan Smith. Please see *The Merger Proposal - Fairness Opinion*.

The Capitalization Amendment Proposal

Assuming the merger proposal is approved, Fortissimo stockholders are also being asked to approve an amendment to our second amended and restated certificate of incorporation, to be effective prior to the close of the merger, to increase the number of authorized shares of Fortissimo capital stock from 22,000,000 shares to 51,000,000 shares.

The Charter Amendment Proposal

Assuming the merger proposal is approved, Fortissimo stockholders are also being asked to approve amendments to our second amended and restated certificate of incorporation, to be effective after the closing of the merger, to, among other things, (i) change Fortissimo's name from Fortissimo Acquisition Corp. to Psyop, Inc., (ii) amend Article Sixth to change the term of our corporate existence to perpetual from one that now is scheduled to end on October 11, 2008, (iii) remove the preamble and sections A through D, inclusive, of Article Seventh and redesignate section E of Article

Seventh as Article Seventh and (iv) add Article Eleventh to prohibit stockholders from acting by written consent. Please see *Capitalization Amendment Proposal* and *Charter Amendment Proposal*.

The Incentive Compensation Plan Proposal

Assuming the merger proposal is approved, Fortissimo stockholders are also being asked to approve the adoption of the 2008 stock incentive plan, pursuant to which Fortissimo will reserve up to 865,390 shares of common stock, for issuance in accordance with the stock incentive plan's terms. The stock incentive plan has been established to enable us to attract, retain, motivate and provide additional incentives to certain directors, officers, employees, consultants and advisors, whose contributions are essential to our growth and success by enabling them to participate in our long-term growth through the exercise of stock options and the ownership of our stock. Please see *The Incentive Compensation Plan Proposal*. Additionally, the stock incentive plan is attached as Annex D to this proxy statement. We encourage you to read the plan in its entirety.

The Director Election Proposal; Management of Fortissimo

Assuming the merger proposal is approved, seven directors will be elected to Fortissimo's board of directors, of whom two will serve until the annual meeting to be held in 2009, two will serve until the annual meeting to be held in 2010 and three will serve until the annual meeting to be held in 2011 and, in each case, until their successors are elected and qualified.

Upon consummation of the merger, if management's nominees are elected, the directors of Fortissimo will be classified as follows:

in the class to stand for reelection in 2009: and ;
in the class to stand for reelection in 2010: and ; and
in the class to stand for reelection in 2011: , and .

Upon the consummation of the merger, the executive officers of Fortissimo, and the Fortissimo subsidiary, will be Justin Booth-Clibborn, Chief Executive Officer and Sandy Selinger, Vice President of Operations and Finance. Each of Messrs. Booth-Clibborn and Mr. Selinger is currently an executive officer of Psyop.

If the merger is not approved by Fortissimo's stockholders at the annual meeting, the director election proposal will not be presented to the meeting for a vote and Fortissimo's current directors will continue in office until Fortissimo is liquidated or until another merger proposal is approved by the stockholders.

Please see *The Director Election Proposal*.

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Adjournment Proposal

If, based on the tabulated vote, there are not sufficient votes at the time of the annual meeting to authorize Fortissimo to consummate the merger, Fortissimo's board of directors may submit a proposal to adjourn the annual meeting to a later date or dates, if necessary, to permit further solicitation of proxies. Please see *Adjournment Proposal*.

Vote of Fortissimo Insider Stockholders

As of [redacted], 2008, the Fortissimo Insider Stockholders, beneficially owns and are entitled to vote the Original Shares, which were issued to the Fortissimo Insider Stockholders prior to Fortissimo's IPO. In addition, FCF owns the Insider Units that it acquired concurrently with the consummation of the IPO, each Insider Unit consisting of one share of common stock and two warrants, each entitling the holder to purchase one share of common stock. The total of the Original Shares and the Insider Unit Shares constitute approximately 22.7% of the outstanding shares of our common stock on such date. In connection with its IPO, the holders of Original Shares and the Insider Units entered into agreements with EarlyBirdCapital, Inc. (EarlyBirdCapital), the underwriter of the IPO, pursuant to which each Fortissimo Inside Stockholder agreed to vote his or its Original Shares and Insider Units Shares on the merger proposal in accordance with the majority of the votes cast by the holders of Public Shares. The Fortissimo Insider Stockholders have also indicated that they intend to vote their Original Shares and Insider Unit Shares in favor of all other proposals being presented at the meeting. The Original Shares and the Insider Unit Shares have no liquidation rights and will be worthless if no business combination is effected by Fortissimo. In connection with the IPO, the Fortissimo Insider Stockholders entered into lock-up agreements with EarlyBirdCapital restricting the sale of their Original Shares until the earlier of October 11, 2009 or the consummation of a liquidation, merger, stock exchange or other similar transaction which results in all of Fortissimo's stockholders having the right to exchange their shares of common stock for cash, securities or other property subsequent to Fortissimo consummating a business combination. FCF has also agreed not sell the Insider Units or the underlying securities until after Fortissimo has completed a business combination.

Date, Time and Place of Annual Meeting of Fortissimo's Stockholders

The annual meeting of the stockholders of Fortissimo will be held at [redacted] :00 a.m., eastern time, on [redacted], 2008, at the offices of Wilmer Cutler Pickering Hale and Dorr LLP, Fortissimo's counsel, at 399 Park Avenue, 3rd Floor, New York, New York 10022 to consider and vote upon the merger proposal, the capitalization amendment proposal, the charter amendment proposal, the incentive compensation plan proposal and the director election proposal. A proposal to adjourn the meeting to a later date or dates may be presented, if necessary, to permit further solicitation and vote of proxies if, based upon the tabulated vote at the time of the annual meeting, Fortissimo is not authorized to consummate the merger. Please see *Adjournment Proposal* for more information.

Voting Power; Record Date

Fortissimo stockholders will be entitled to vote or direct votes to be cast at the annual meeting if they owned shares of Fortissimo common stock at the close of business on [redacted], 2008, which is the record date for the annual meeting. Each stockholder will have one vote for each share of Fortissimo common stock owned at the close of business on the record date. Holders of Fortissimo warrants do not have voting rights. On the record date, there were [redacted] shares of Fortissimo common stock outstanding, of which [redacted] were Public Shares and [redacted] were shares held by insiders acquired prior to or concurrently with the IPO.

Quorum and Vote of Fortissimo Stockholders

A quorum of Fortissimo stockholders is necessary to hold a valid meeting. A quorum will be present if holders of at least a majority of the issued and outstanding shares entitled to vote are present in person or by proxy at the meeting. Abstentions and broker non-votes will count as present for the purposes of establishing a quorum.

Pursuant to Fortissimo's charter, the approval of the merger proposal requires the affirmative vote of the holders of a majority of the Public Shares voted on the proposal at the meeting. The merger will

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not be consummated and the remaining proposals will not be presented at the meeting if the holders of 20% or more of the Public Shares (907,000 shares or more) vote against the merger proposal and demand to convert their shares into a pro rata portion of our trust account.

The approval of the capitalization amendment proposal requires the affirmative vote of the holders of a majority of the outstanding shares of Fortissimo common stock on the record date.

The approval of the charter amendment proposal requires the affirmative vote of the holders of a majority of the outstanding shares of Fortissimo common stock on the record date.

The approval of the incentive compensation plan proposal requires the affirmative vote of the holders of a majority of the shares of Fortissimo common stock present in person or represented by proxy and entitled to vote thereon at the meeting.

The election of directors requires a plurality vote of the shares of common stock present in person or represented by proxy and entitled to vote thereon at the annual meeting. Plurality means that the individuals who receive the largest number of votes cast FOR are elected as directors. Consequently, any shares not voted FOR a particular nominee (whether as a result of abstentions, a direction to withhold authority or a broker non-vote) will not be counted in the nominee's favor.

The approval of an adjournment proposal requires the affirmative vote of the holders of a majority of the shares of Fortissimo common stock present in person or represented by proxy and entitled to vote thereon at the meeting.

Abstentions will have the same effect as a vote AGAINST the capitalization amendment proposal, the charter amendment proposal, the incentive compensation plan proposal and the adjournment proposal, if the latter is presented, but will have no effect on the merger proposal or the director election proposal. Broker non-votes, while considered present for the purposes of establishing a quorum, will have the effect of votes against the capitalization amendment proposal and the charter amendment proposal, but will have no effect on the merger proposal, the incentive compensation plan proposal, the director election proposal or the adjournment proposal. Please note that you cannot seek conversion of your shares unless you affirmatively vote against the merger proposal.

The approval of the merger proposal is conditioned upon the approval of the capitalization amendment proposal and the charter amendment proposal but not the incentive compensation plan proposal, the director election proposal or the adjournment proposal. The approval of each of the other proposals, other than the adjournment proposal, is conditioned upon the approval of the merger proposal.

Conversion Rights

Pursuant to Fortissimo's second amended and restated certificate of incorporation, a holder of Public Shares may, if the stockholder affirmatively votes against the merger proposal, demand that Fortissimo convert such shares into cash.

Please see *Annual Meeting of Fortissimo Stockholders Conversion Rights* for the procedures to be followed if you wish to convert your shares into cash. If properly demanded, Fortissimo will convert each Public Share into a pro rata portion of the trust account, inclusive of any interest thereon, calculated as of two business days prior to the consummation of the merger. As of the record date, this would amount to approximately \$ per share. If you exercise your conversion rights, then you will be exchanging your shares of Fortissimo common stock for cash and will no longer own the shares. You will be entitled to receive cash for these shares only if you affirmatively vote against the merger proposal, properly demand conversion and, after the meeting, tender your stock certificate to our transfer agent within the time period specified in a notice you will receive from Fortissimo, which period will be not less than 20 days from the date of such notice. If the merger is not completed for any reason, these shares will not be

converted into cash.

The merger will not be consummated if the holders of 20% or more of the Public Shares vote against the merger proposal and exercise their conversion rights.

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Liquidation Upon Failure to Complete Merger

If Fortissimo is unable to complete the merger or another business combination by October 11, 2008, it will be forced to liquidate and the holders of Public Shares will receive an amount per share equal to the amount of funds in the trust account at the time of a liquidation distribution divided by the number of Public Shares. Although both the per share liquidation price and the per share conversion price are equal to the amount of trust funds in the trust account divided by the number of Public Shares, the amount a holder of Public Shares would receive in liquidation may be greater or less than the amount such a holder would have received had it sought conversion of his shares and Fortissimo consummates the acquisition because (i) there will be greater earned interest in the trust account at the time of a liquidation distribution since it would occur at a later date than a conversion and (ii) Fortissimo may incur expenses it otherwise would not incur if Fortissimo consummates the acquisition, including, potentially, claims requiring payment from the trust account by creditors who have not waived their rights against the trust account. Our directors (Yuval Cohen, Eli Blatt, Marc Lesnick, Shmoulik Barashi and Yochai Hacoheh) will be personally liable under certain circumstances (for example, if a vendor successfully makes a claim against funds in the trust account) to ensure that the proceeds in the trust account are not reduced by the claims of prospective target businesses and vendors or other entities that are owed money by us for services rendered or products sold to us. While Fortissimo has no reason to believe that Messrs. Cohen, Blatt, Lesnick, Barashi and Hacoheh will not be able to satisfy those obligations, there cannot be any assurance to that effect. Please see *Other Information Related to Fortissimo Liquidation If No Business Combination* for additional information.

Appraisal Rights

Fortissimo stockholders do not have appraisal rights in connection with the merger under the Delaware General Corporation Law (DGCL).

Proxies

The proxies are being solicited by Fortissimo's board of directors and may be solicited by mail, telephone or in person. Fortissimo has engaged to assist in the solicitation of proxies. Fortissimo will pay a fee of approximately \$ plus disbursements. Such fee will be paid with funds outside of the trust account.

If you grant a proxy, you may still vote your shares in person if you revoke your proxy before the annual meeting. You may also change your vote by submitting a later-dated proxy.

Lock-Up and Trading Restriction Agreement; Registration

Pursuant to the merger agreement, at the closing, each Psyop shareholder will enter into a Lock-up and Trading Restriction Agreement with Fortissimo that will provide that, except with Fortissimo's consent, which may be withheld for any reason, no Fortissimo shares received by him or her in the merger may be sold for a period of one year

following the closing and that no more than one-third of such Fortissimo shares may be sold during the second year following the closing, after which any or all of such shares may be sold. The certificates representing such shares will be legended to such effect. Fortissimo has agreed to use its best efforts to register the shares to be issued to the Psyop shareholders for resale to the public within 11 months after the closing of the merger.

The Lock-up and Trading Restriction Agreement also provides that sales of the shares of Fortissimo common stock received by the Psyop shareholders in the merger, in the aggregate on any trading day, may not exceed 10% of the average daily trading volume over the 20 trading days before such day, and that sales, in the aggregate in any week, cannot exceed 30% of the average daily trading volume over the 20 trading days before such week, subject to oversight by a trading restriction administrator. These trading restrictions will remain in effect for the three years following the closing of the merger.

A copy of the Lock-up and Trading Restriction Agreement is attached to this proxy statement as Annex H.

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Recommendation to Stockholders

Fortissimo's board of directors believes that the merger proposal, the capitalization amendment proposal, the charter amendment proposal, the incentive compensation plan proposal, the director election proposal and the adjournment proposal to be presented at the annual meeting are fair to and in the best interest of Fortissimo's stockholders and unanimously recommends that its stockholders vote FOR each of the proposals.

Termination, Amendment and Waiver

The merger agreement may be terminated at any time, but not later than the closing, as follows:

By mutual written consent of Fortissimo and Psyop;

By either Fortissimo or Psyop if the merger is not consummated on or before October 11, 2008, provided that such termination is not available to a party whose failure to fulfill an obligation under the merger agreement has been a cause of or resulted in the failure of the merger to be consummated before such date;

By either Fortissimo or Psyop if a governmental entity shall have issued an order, decree, judgment or ruling or taken any other action, in any case having the effect of permanently restraining, enjoining or otherwise prohibiting the merger, which order, decree, judgment, ruling or other action is final and nonappealable;

By either Fortissimo or Psyop or its shareholders if the other party has breached any of its covenants or representations and warranties and has not cured its breach within twenty days of the notice of an intent to terminate, provided that the terminating party is itself not in breach; and

By either Fortissimo or Psyop if, at the Fortissimo stockholder meeting, the merger agreement shall fail to be approved by the affirmative vote of the holders of a majority of the Public Shares present in person or represented by proxy and entitled to vote at the annual meeting or the holders of 20% or more of the Public Shares exercise conversion rights.

If the merger agreement is terminated by a party because of the other party's breach, the terminating party will be entitled to a payment of \$2,000,000 from the breaching party within one business day after such termination, as liquidated damages and not as a penalty and in lieu of any other right or remedy that the terminating party may have against the other parties to the merger agreement for such breach.

If permitted under applicable law, either Psyop or Fortissimo may waive any inaccuracies in the representations and

warranties made to such party contained in the merger agreement and waive compliance with any agreements or conditions for the benefit of itself or such party contained in the merger agreement. The condition requiring that the holders of fewer than 20% of the Public Shares affirmatively vote against the merger proposal and demand conversion of their shares into cash may not be waived. We cannot assure you that any or all of the conditions will be satisfied or waived.

Federal Income Tax Consequences of the Merger

The merger will not be a taxable event for Fortissimo or the Fortissimo stockholders for United States federal income tax purposes. Thus, no gain or loss will be recognized in the merger by the U.S. holders of Fortissimo common stock if their conversion rights are not exercised.

A U.S. holder of Fortissimo common stock who exercises conversion rights and effects a termination of the stockholder's interest in Fortissimo (a converting holder) generally will be required to recognize gain or loss upon the exchange of that converting holder's shares of common stock of Fortissimo for cash. Such gain or loss will be measured by the difference between the amount of cash received and the tax basis of that the converting holder's shares of Fortissimo common stock. This gain or loss will be a capital gain or loss if such shares were held as a capital asset on the date of the merger and will be a long-term capital gain or loss if the holding period for the shares is more than one year.

For a description of the material United States federal income tax consequences of the merger, please see the information set forth in *The Merger Proposal* *Material United States Federal Income Tax Consequences of the Merger*.

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Anticipated Accounting Treatment

The merger will be accounted for under the purchase method of accounting as a reverse acquisition in accordance with U.S. generally accepted accounting principles. Under this method of accounting, Fortissimo will be treated as the acquired company for financial reporting purposes. This determination was primarily based on Psyop comprising the ongoing operations of the combined entity and senior management of the combined company. In accordance with guidance applicable to these circumstances, the merger will be considered to be a capital transaction in substance. Accordingly, for accounting purposes, the merger will be treated as the equivalent of Psyop issuing stock for the net assets of Fortissimo, accompanied by a recapitalization. The net assets of Fortissimo will be stated at fair value, which is considered to approximate historical cost, with no goodwill or other intangible assets recorded. Operations prior to the merger will be those of Psyop.

Regulatory Matters

The merger and the transactions contemplated by the merger agreement are not subject to any additional federal or state regulatory requirement or approval, including the Hart-Scott-Rodino Antitrust Improvements Act of 1976 (the HSR Act), except for filings with the States of New York and Delaware necessary to effectuate the transactions contemplated by the merger agreement.

Risk Factors

In evaluating the merger proposal, the capitalization amendment proposal, the charter amendment proposal, the incentive compensation plan proposal, the director election proposal and the adjournment proposal, you should carefully read this proxy statement and especially consider the factors discussed in *Risk Factors*.

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SELECTED HISTORICAL FINANCIAL INFORMATION

The following financial information is provided to assist you in your analysis of the financial aspects of the merger. Fortissimo's historical information is derived from (i) its audited financial statements as of December 31, 2006 and as of December 31, 2005 and for the fiscal years then ended and (ii) its unaudited financial statements as of September 30, 2007 and September 30, 2006, and for the nine month periods then ended and the cumulative period from December 27, 2005 (inception) to September 30, 2007. Psyop's historical information is derived from (i) its audited financial statements as of December 31, 2006 and December 31, 2005 and for the fiscal years then ended, (ii) its unaudited financial statements as of December 31, 2004, December 31, 2003 and December 31, 2002 and for the fiscal years then ended and (iii) its unaudited financial statements as of September 30, 2007 and September 30, 2006, and for the nine month periods then ended.

In the opinion of the managements of each of Fortissimo and Psyop, the respective unaudited financial statements include all adjustments (consisting of normal recurring adjustments) that are necessary for a fair presentation of such financial statements. Psyop's interim financial statements for the nine month periods ended September 30, 2007 and September 30, 2006 were not required to be reviewed and therefore were not reviewed by an independent registered public accounting firm using professional review standards and procedures. Fortissimo's interim financial statements for the nine month periods ended September 30, 2007 and September 30, 2006 were reviewed by an independent registered public accounting firm.

The information is only a summary and should be read in conjunction with each of Psyop's and Fortissimo's historical consolidated financial statements and related notes and *Management's Discussion and Analysis of Financial Condition and Results of Operations* Fortissimo and *Management's Discussion and Analysis of Financial Condition and Results of Operation* Psyop contained elsewhere herein. The historical results included below and elsewhere in this document are not indicative of the future performance of Psyop or Fortissimo.

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Selected Historical Financial Information of Fortissimo

Statement of Operation Data:

Nine Months Ended September 30,	Year Ended December 31, 2006	For the Period from December 27,
---------------------------------	------------------------------	----------------------------------

	2007		2005 (Inception) to December 31, 2005
Revenues			
General and administrative expenses	337,429	89,973	3,000
Operating loss	(337,429)	(89,973)	(3,000)
Financial income, net	656,054	223,775	
Net income (loss)	318,625	89,329	(3,000)
Net income (loss) per share	0.05	0.04	(0.00)

Balance Sheet Data:

	September 30, 2007	December 31, 2006	December 31, 2005
Total assets (including US Government securities deposited in Trust Fund)	27,760,164	27,290,542	94,500
Total liabilities	696,524	545,527	72,500
Common stock, subject to possible conversion	5,248,907	5,248,907	
Stockholders equity	21,814,733	21,496,108	22,000
Total liabilities and stockholders equity	27,760,164	27,290,542	94,500

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Selected Historical Financial Information of Psyop

*

Unaudited

Represents net income (loss) before deductions for interest, income taxes, depreciation and amortization. Psyop believes that EBITDA is useful measure to stockholders of comparative operating performance, as it is less susceptible to variances in net income resulting from depreciation and amortization and more reflective of changes in our revenue and cost drivers and other factors that affect operating performance. We also present EBITDA (1) because we believe it is useful to stockholders as a way to evaluate our ability to incur and service debt, make capital expenditures and meet working capital requirements. EBITDA is not intended as a measure of our operating performance, as an alternative to net income (loss) or as an alternative to any other performance measure in conformity with U.S. generally accepted accounting principles or as an alternative to cash flow provided by operating activities as a measure of liquidity. The following is a reconciliation of net income to EBITDA: The following table provides the calculation of EBITDA and a reconciliation of EBITDA to cash flow from operating activities:

*

Unaudited

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UNAUDITED PRO FORMA CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

The following unaudited pro forma condensed consolidated balance sheet is derived from and combines the historical unaudited balance sheets of Fortissimo and Psyop as of September 30, 2007, giving effect to the transactions described in the merger agreement, which are being accounted for as a reverse merger (Psyop will be the accounting acquirer), as if they had occurred on the last day of the period.

The following unaudited pro forma condensed consolidated statement of income is derived from and combines (i) the historical audited statements of income of Fortissimo and Psyop for the fiscal year ended December 31, 2006 and (ii) the historical unaudited statements of income of Fortissimo and Psyop for the nine months ended September 30, 2007, giving effect to the transactions described in the merger agreement with purchase accounting applied to the acquired Psyop assets as if they had occurred on January 1, 2006.

The historical financial information has been adjusted to give pro forma effect to events that are directly attributable to the transaction, are factually supportable and, in the case of the pro forma income statements, have a recurring impact.

The acquisition will be accounted for under the purchase method of accounting, as a reverse merger in which Psyop is the accounting acquirer. The assets and liabilities of Fortissimo will be recorded at their historical cost, which is considered to be the equivalent of fair value, with no goodwill recorded and no increment in combined stockholders equity.

The unaudited pro forma condensed consolidated balance sheet at September 30, 2007 and unaudited pro forma condensed consolidated statement of income for the nine months ended September 30, 2007 and the fiscal year ended December 31, 2006 have been prepared using two different levels of approval of the transaction by the Fortissimo stockholders, as follows:

Assuming No Conversions: This presentation assumes that none of the holders of Public Shares exercise their conversion rights; and

Assuming Maximum Conversions: This presentation assumes that 19.99% of the holders of Public Shares exercise their conversion rights.

Fortissimo is providing this information to aid you in your analysis of the financial aspects of the transaction. The unaudited pro forma financial statements are not necessarily indicative of the financial position or results of operations that may have actually occurred had the transaction taken place on the dates noted, or the future financial position or operating results of the combined company.

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Unaudited Pro Forma Condensed Consolidated Balance Sheets as of September 30, 2007

Psyop	Fortissimo	Pro Forma Adjustments (Assuming No	Pro Forma (Assuming No	Pro Forma Adjustments (Assuming	Pro Forma (Assuming Maximum
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			Conversion)	Conversion)	Maximum Conversion)	Conversion)
ASSETS						
Current assets						
Cash and cash equivalents	\$ 799,042	\$ 261,186	\$ 27,345,444 (a)	\$ 15,854,280	\$ 27,345,444 (a)	\$ 10,387,923
			(700,000)(c1)		(700,000)(c1)	
			(600,000)(c2)		(600,000)(c2)	
			(10,100,000)(d)		(10,100,000)(d)	
			(352,350)(g)		(352,350)(g)	
					(5,248,907)(f2)	
					(217,450)(f2)	
			(799,042)(h)		(799,042)(h)	
Accounts receivable	1,447,010			1,447,010		1,447,010
Cash held in Trust		27,345,444	(27,345,444)(a)	0	(27,345,444)(a)	0
Costs and estimated earnings in excess of billings	1,018,835			1,018,835		1,018,835
Prepaid income taxes	299,272			299,272		299,272
Prepaid expenses	0	1,618		1,618		1,618
Total current assets	3,564,159	27,608,248		18,621,015		13,154,658
Property and equipment, net	2,504,038			2,504,038		2,504,038
Deferred tax asset		151,916		151,916		151,916
Other assets	9,500			9,500		9,500
Total assets	\$ 6,077,697	\$ 27,760,164		\$ 21,286,469		\$ 15,820,112

See the accompanying notes to the unaudited pro forma condensed consolidated financial statements, which are an integral part of these statements

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Unaudited Pro Forma Condensed Consolidated Balance Sheets as of September 30, 2007

	Psyop	Fortissimo	Pro Forma Adjustments (Assuming No Conversion)	Pro Forma (Assuming No Conversion)	Pro Forma Adjustments (Assuming Maximum Conversion)	Pro Forma (Assuming Maximum Conversion)
LIABILITIES AND STOCKHOLDERS EQUITY						
Current liabilities						
Bank line of credit	\$ 203,525		(\$ 203,525)(h)	\$ 0	(\$ 203,525)(h)	\$ 0

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Bank note payable, current portion	125,187		(125,187))(h)	0	(125,187))(h)	0
Capital lease obligations, current portion	193,592		(193,592))(h)	0	(193,592))(h)	0
Accounts payable and other current liabilities	1,189,607	101,869			1,291,476			1,291,476
Deferred trust interest income		217,450	(217,450)	)(f1)	0	(217,450)	)(f2)	0
Deferred income taxes	112,000				112,000			112,000
Deferred underwriting fee		352,350	(352,350)	)(g)	0	(352,350)	)(g)	0
Income tax payable		24,855			24,855			24,855
Billings on uncompleted contracts in excess of costs and estimated earnings	902,670				902,670			902,670
Total current liabilities	2,726,581	696,524			2,331,001			2,331,001
Long-term liabilities								
Bank note payable, less current portion	21,679		(21,679)	)(h)	0	(21,679)	)(h)	0
Capital lease obligations, less current portion	195,543		(195,543)	)(h)	0	(195,543)	)(h)	0
Deferred income taxes	23,000				23,000			23,000
Total long-term liabilities	240,222	0			23,000			23,000
Common stock, subject to possible conversion		5,248,907	(5,248,907)	)(f1)	0	(5,248,907)	)(f2)	0
Commitments and contingencies								
Stockholders' equity								
Common stock	12,600	587	(587)	)(b1)	921	(587)	)(b1)	809
			(12,600)	)(e1)		(12,600)	)(e1)	
			921	(e3)		809	(e3)	
Class B common stock	1,450		(1,450)	)(e2)	0	(1,450)	)(e2)	0
Capital in excess of par value	257,950	21,409,192	587	(b1)	16,092,653	587	(b1)	10,626,408
			404,954	(b2)		404,954	(b2)	
			(700,000)	)(c1)		(700,000)	)(c1)	
			(600,000)	)(c2)		(600,000)	)(c2)	
			(10,100,000)	)(d)		(10,100,000)	)(d)	
			12,600	(e1)		12,600	(e1)	
			1,450	(e2)		1,450	(e2)	

(921) ^(e3)	\$(809) ^(e3)
5,248,907 ^(f1)	
217,450 ^(f1)	
(59,516) ^(h)	(59,516) ^(h)

Loan receivable, stockholder	(8,751)			(8,751)		(8,751)
Retained earnings	2,847,645	404,954	(404,954) ^(b2)	2,847,645	(404,954) ^(b2)	2,847,645
Total stockholders' equity	3,110,894	21,814,733		18,932,468		13,466,111
Total liabilities and stockholders' equity	\$6,077,697	\$27,760,164		\$21,286,469		\$15,820,112

See the accompanying notes to the unaudited pro forma condensed consolidated financial statements, which are an integral part of these statements

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Unaudited Pro Forma Condensed Consolidated Statements of Income for the Nine Months Ended September 30, 2007

	Psyop	Fortissimo	Pro Forma Adjustments (Assuming No Conversion)	Pro Forma (Assuming No Conversion)	Pro Forma Adjustments (Assuming Maximum Conversion)	Pro Forma (Assuming Maximum Conversion)
Net sales	\$19,808,425	\$0		\$19,808,425		\$19,808,425
Cost of sales	13,524,735	0	226,587 ^(m)	13,751,322	226,587 ^(m)	13,751,322
Gross profit	6,283,690	0		6,057,103		6,057,103
Selling, general and administrative expenses	3,245,854	337,429	(108,534) ^(j)		(108,534) ^(j)	
Operating income (loss)	3,037,836	(337,429)	40,990 ^(m)	3,515,739	40,990 ^(m)	3,515,739
Interest income (expenses), net	(22,669)	656,054	161,541 ⁽ⁱ⁾			
			(363,816) ^(l)	431,110	(363,816) ^(l)	269,569
Income before income taxes	(22,669)	656,054		431,110		269,569
Income tax expense	3,015,167	318,625		2,972,474		2,810,933
Net income	280,359	0	988,620 ⁽ⁿ⁾	1,268,979	935,612 ⁽ⁿ⁾	1,215,971
Earnings per share:	\$2,734,808	\$318,625		\$1,703,495		\$1,594,962

Basic	\$0.19	\$0.19
Diluted	\$0.09	\$0.10

See the accompanying notes to the unaudited pro forma condensed consolidated financial statements, which are an integral part of these statements

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Unaudited Pro Forma Condensed Consolidated Statements of Income for the Year Ended December 31, 2006

	Psyop	Fortissimo	Pro Forma Adjustments (Assuming No Conversion)	Pro Forma (Assuming No Conversion)	Pro Forma Adjustments (Assuming Maximum Conversion)	Pro Forma (Assuming Maximum Conversion)
Net sales	\$15,828,334	\$0		\$15,828,334		\$15,828,334
Cost of sales	12,368,208	0	(1,006,076) ^(k)		(1,006,076) ^(k)	
			553,112 ^(m)	11,915,244	553,112 ^(m)	11,915,244
Gross profit	3,460,126	0		3,913,090		3,913,090
Selling, general and administrative expenses	3,781,428	89,973	(132,000) ^(k)		(132,000) ^(k)	
			(12,494) ^(m)	3,726,907	(12,494) ^(m)	3,726,907
Operating income (loss)	(321,302)	(89,973)		186,183		186,183
Interest income (expense), net	(76,584)	223,775	55,909 ⁽ⁱ⁾			
			(129,032) ^(l)	74,068	(129,032) ^(l)	18,159
Other income	12,319	0		12,319		12,319
	(64,265)	223,775		86,387		30,478
Income (loss) before income taxes	(385,567)	133,802		272,570		216,661
Income tax expense (benefit)	(77,782)	44,473	74,922 ⁽ⁿ⁾	41,613	42,989 ⁽ⁿ⁾	40,129
Net income (loss)	\$(307,785)	\$89,329		\$230,957		\$176,532
Earnings per Share						
Basic				\$0.03		\$0.02
Diluted				\$0.01		\$0.01

See the accompanying notes to the unaudited pro forma condensed consolidated financial statements, which are an integral part of these statements

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NOTES TO UNAUDITED PRO FORMA CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

1. Additional Consideration & Contingent Consideration

In addition to the purchase price, Psyop shareholders will be entitled to receive additional shares and cash consideration upon the achievement of certain milestones, which include achieving EBITDA and revenue targets for each of the next three years, in accordance with the merger agreement in an aggregate amount of up to \$13.75 million. Since this consideration is contingent, these pro forma financial statements do not include any adjustments to reflect the payment of such contingent consideration. This contingent consideration will be recorded as compensation ratably over the expected periods that the milestones will be achieved if Fortissimo determines it is probable the milestones will be achieved.

In addition, if a majority of the warrants issued in Fortissimo's initial public offering are exercised prior to their expiration, Psyop's shareholders will be entitled to receive additional payment of shares and cash. Such payments are not reflected in these pro forma financial statements. Should Psyop's shareholders receive these payments, they will be accounted for as dividends.

2. Adjustments to the Unaudited Pro Forma Condensed Consolidated Balance Sheet

- (a) Release of the funds currently held in trust by Fortissimo to operating cash account upon consummation of the merger.
- (b) Eliminate the common stock (b1) and retained earnings (b2) of Fortissimo since Fortissimo is the accounting acquiree under the purchase method of accounting.
- (c) To reflect an estimated \$700,000 in transaction costs to be incurred by Psyop (c1) and \$600,000 to be incurred by Fortissimo (c2).
- (d) To reflect the cash portion of the merger consideration payable to the shareholders of Psyop upon consummation of the merger.
- (e) To reflect the elimination of former common stock of Psyop (e1, e2) and the issuance of Fortissimo common stock (e3), in exchange for all outstanding shares of Psyop.
- (f) Release of common stock subject to conversion. Assuming no conversion, common stock subject to conversion and interest income earned on their respective funds held in trust would not have been deferred and is recorded as additional paid in capital (f1). Assuming maximum conversion, common stock subject to conversion and interest income earned on their respective funds held in trust would be returned to the converting shareholders (f2).
- (g) To reflect the payment of the deferred underwriting fees, upon the consummation of the business combination.
- (h) Cash dividend to Psyop shareholders of all net cash balances (cash net of bank loans and capital lease). Historically, Fortissimo deferred 19.99% of the interest earned on the cash held in trust, due to the fact that up to (i) 19.99% of the shares were subject to conversion in the event that the holders of such shares vote against the merger. The adjustment reflects the release of the deferred interest income, with respect to 19.99% of the funds held in trust.
- (j) Elimination of transaction related costs.

- (k) Elimination of the 2006 cash bonuses to Psyop shareholders.
- Adjustment of interest income to reflect the interest income that would not have been earned had the consummation of the merger occurred at the beginning of reporting period (upon the consummation of the merger the cash held in trust would have been used to pay the cash portion of the purchase price to Psyop's shareholders, to pay transaction related costs and to repay all of Psyop's credit facilities).
- (l) To reflect the agreed upon increase in wages pursuant to the terms of the employment agreements, entered into with key employees, to become effective upon consummation of the merger.
- (m)

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NOTES TO UNAUDITED PRO FORMA CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

2. Adjustments to the Unaudited Pro Forma Condensed Consolidated Balance Sheet (continued)

- To reflect the expected tax rates of the merged company. One of the acquired entities was previously an LLC whose tax treatment was different than that of the merged company, the merged company is not able to utilize Psyop's tax loss carry-forwards, and Fortissimo was not previously subject to New York State and New York City taxes.
- (n)

3. Pro Forma Income Per Share

Pro forma income per share was calculated by dividing pro forma net income by the weighted average number of shares as follows, assuming Fortissimo's initial public offering occurred on January 1, 2006.

	Assuming No Exercise of Conversion Rights	Assuming Maximum Exercise of Conversion Rights
Fortissimo	5,868,334	4,961,788
Psyop	3,337,941	3,337,941
Pro forma weighted average shares basic	9,206,275	8,299,729
Incremental shares on exercise of warrants	9,736,668	7,923,575
Pro forma weighted average shares diluted	18,942,943	16,223,304

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RISK FACTORS

You should carefully consider the following risk factors, together with all of the other information included in this proxy statement, before you decide whether to vote or instruct your vote to be cast to approve the merger proposal and the other proposals to be presented for consideration at the annual meeting. If any of these factors actually occur,

the business, financial condition or results of operations of Fortissimo could be materially and adversely affected, the value of our common stock could decline and stockholders could lose all or part of their investment.

Risks Related to the Merger

Our working capital will be reduced if Fortissimo stockholders exercise their right to convert their shares into cash.

Pursuant to our second amended and restated certificate of incorporation, holders of Public Shares may vote against the merger proposal and demand that we convert their shares, calculated as of two business days prior to the consummation of the merger, into a pro rata share of the trust account where a substantial portion of the net proceeds of the IPO are held. We and Psyop will not consummate the merger if holders of 20% or more Public Shares exercise these conversion rights. To the extent the merger is consummated and holders of less than 20% of the Public Shares have demanded to so convert their shares, there will be a corresponding reduction in the amount of funds available to us.

Our outstanding warrants may be exercised in the future, which would increase the number of shares eligible for future resale in the public market and result in dilution to our stockholders.

Outstanding redeemable warrants to purchase an aggregate of 9,070,000 shares of common stock issued in the IPO and warrants to purchase an aggregate of 666,668 shares of common stock issued to one of the initial stockholders in a private placement concurrently with the IPO will become exercisable after the consummation of the merger. These will be exercised only if the \$5.00 per share exercise price is below the market price of our common stock. To the extent such warrants or options are exercised, additional shares of our common stock will be issued, which will result in dilution to our stockholders and increase the number of shares eligible for resale in the public market. In addition, Fortissimo sold to the underwriters in the IPO an option to purchase 400,000 units at \$7.50 per unit. The exercise of this option, and the exercise of the warrants included in the units issuable upon exercise of this option, would lead to further dilution and a potential increase in the number of shares eligible for resale in the public market. Sales of substantial numbers of any such shares in the public market could adversely affect the market price of such shares.

We may choose to redeem our outstanding warrants at a time that is disadvantageous to our warrant holders.

We may redeem the warrants issued as a part of our units at any time after the warrants become exercisable in whole and not in part, at a price of \$0.01 per warrant, upon a minimum of 30 days prior written notice of redemption, if and only if, the last sales price of our common stock equals or exceeds \$8.50 per share for any 20 trading days within a 30-trading day period ending three business days before we send the notice of redemption. Redemption of the warrants could force the warrant holders (1) to exercise the warrants and pay the exercise price therefor at a time when it may be disadvantageous for the holders to do so, (2) to sell the warrants at the then current market price when they might otherwise wish to hold the warrants or (3) to accept the nominal redemption price which, at the time the warrants are called for redemption, is likely to be substantially less than the market value of the warrants.

If Fortissimo stockholders fail to vote or abstain from voting on the merger proposal, or fail to deliver their shares to our transfer agent, they may not exercise their conversion rights to convert their shares of common stock of Fortissimo into a pro rata portion of the trust account.

Fortissimo stockholders holding Public Shares who affirmatively vote against the merger proposal may, at the same time, demand that we convert their shares into a pro rata portion of the trust account, inclusive of any interest thereon, calculated as of two business days prior to the consummation of the merger. Fortissimo stockholders who seek to exercise this conversion right must affirmatively vote against the merger and deliver

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their stock certificates to our transfer agent after the annual meeting. Any Fortissimo stockholder who fails to vote, who abstains from voting on the merger proposal or who fails to deliver his stock certificate may not exercise his conversion rights and will not receive a pro rata portion of the trust account for conversion of such stockholder's shares. Please see *Annual Meeting of Fortissimo Stockholders Conversion Rights* for the procedures to be followed if you wish to convert your shares to cash.

Our ability to request indemnification from Psyop for damages arising out of the merger is limited to those claims where damages exceed \$500,000 in the aggregate.

At the closing of the merger, 333,794 shares of our common stock and \$1,014,008 cash of the merger consideration we will pay to Psyop's shareholders will be deposited in escrow to provide a fund for payment to Fortissimo with respect to its post-closing rights to indemnification under the merger agreement for breaches of representations and warranties and covenants by Psyop. Claims for indemnification may only be asserted by Fortissimo once the damages exceed \$500,000 and, upon that amount being exceeded, are indemnifiable for the full amount of damages (from the first dollar). Except with respect to certain tax matters, recoveries are limited to the shares and cash placed in escrow.

Accordingly, Fortissimo will not be entitled to indemnification even if Psyop is found to have breached its representations and warranties and covenants contained in the merger agreement if such breach would only result in damages to Fortissimo of less than \$500,000.

Our current directors and executive officers own shares of common stock and warrants that will be worthless if the merger is not approved. Such interests may have influenced their decision to approve the business combination with Psyop.

Certain of our officers and directors and/or their affiliates beneficially own an aggregate of 1,233,334 shares of Fortissimo common stock that they purchased prior to our IPO. Additionally, one of our initial stockholders, of which all of the equity interests are owned by our directors, purchased 333,334 units containing 333,334 shares of our common stock and 666,668 warrants in a private placement that occurred simultaneously with our IPO. The holders of these securities are not entitled to receive any of the cash proceeds that may be distributed upon our liquidation with respect to the shares they acquired prior to our IPO or in the units. Therefore, if the merger is not approved and we are forced to liquidate, such shares held by such persons will be worthless, as will the warrants.

In addition, if Fortissimo liquidates prior to the consummation of a business combination, our directors will be personally liable under certain circumstances (for example, if a vendor does not waive any rights or claims to the trust account) to ensure that the proceeds in the trust account are not reduced by the claims of certain prospective target businesses and vendors or other entities that are owed money by us for services rendered or products sold to us. As of September 30, 2007, Fortissimo had accounts payable and accrued liabilities of approximately \$102,000, excluding accrued income taxes and deferred underwriting compensation. It estimates that it will incur additional expenses of approximately \$500,000 that would be required to be paid if the merger is not consummated. Of such total of

If Fortissimo stockholders fail to vote or abstain from voting on the merger proposal, or fail to deliver their shares to o

\$500,000, vendors and service providers to whom approximately \$100,000 is or would be owed have waived their rights to make claims for payment from amounts in the trust account. The directors would be obligated to indemnify Fortissimo for the balance of approximately \$400,000 that would be owed to vendors and service providers that have not given such waivers to the extent that they successfully claim against the trust account funds. None of the directors has any reason to believe that he will not be able to fulfill his indemnity obligations to Fortissimo.

These personal and financial interests of our directors and officers may have influenced their decision to approve our business combination with Psyop. In considering the recommendations of our board of directors to vote for the merger proposal and other proposals, you should consider these interests.

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Unless we complete the merger, our officers and directors will not receive reimbursement for any out-of-pocket expenses they incur if such expenses exceed the amount not in the trust account. Therefore, they may have a conflict of interest in determining whether the consummation of the merger is appropriate and in the public stockholders best interest.

Our officers and directors will not receive reimbursement for any out-of-pocket expenses incurred by them to the extent that such expenses exceed the amount not in the trust account unless the merger is consummated. To the extent such out-of-pocket expenses exceed the available proceeds not deposited in the trust account, such out-of-pocket expenses would not be reimbursed by us unless we consummate a business combination. Consequently, our officers and directors may have an incentive to approve and complete a business combination for reasons other than that it is in the best interest of our stockholders.

The price of our common stock after the merger might be less than what you originally paid for your shares of common stock prior to the merger.

The market price of Fortissimo's common stock may decline as a result of the merger if:

- the market for common shares of companies in our industry is volatile;
- Fortissimo does not perform as expected;
- there are mergers, consolidation and strategic alliances in the animated and mixed media advertising production industry;
- market conditions in the animated and mixed media advertising production industry fluctuate;
- Fortissimo does not achieve the perceived benefits of the merger as rapidly as, or to the extent anticipated by, financial or industry analysts;
- the effect of the merger on Fortissimo's financial results is not consistent with the expectations of financial or industry analysts; or
- there is a change in the general state of the capital markets.

If we are forced to liquidate before a business combination and distribute the trust account, our public stockholders will receive less than \$6.00 per share and our warrants will expire worthless.

If we are unable to complete a business combination by October 11, 2008 and are forced to liquidate our assets, the per-share liquidation distribution is likely to be less than \$6.00 because of the expenses of our initial public offering,

Our current directors and executive officers own shares of common stock and warrants that will be worthless if the m

our general and administrative expenses and the anticipated costs of seeking a business combination. Furthermore, there will be no distribution with respect to our outstanding warrants, which will expire worthless if we liquidate before the completion of a business combination.

The exercise of our directors and officers discretion in agreeing to changes or waivers in the terms of the business combination may result in a conflict of interest when determining whether such changes to the terms of the business combination or waivers of conditions are appropriate and in our stockholders best interest.

In the period leading up to the closing of the merger, events may occur that, pursuant to the merger agreement, would require Fortissimo to agree to amendments to the merger agreement, to consent to certain actions taken by Psyop or to waive rights that Fortissimo is entitled to under the merger agreement. Such events could arise because of changes in the course of Psyop's business, a request by Psyop to undertake actions that would otherwise be prohibited by the terms of the merger agreement or the occurrence of other events that would have a material adverse effect on Psyop's business and would entitle Fortissimo to terminate the merger agreement. In any of such circumstances, it would be discretionary on Fortissimo, acting through its board of directors, to grant its consent or waive its rights. The existence of the financial and personal interests of the directors described in the preceding risk factor may result in a conflict of interest on the part of one or more of the directors between what he may believe is best for Fortissimo and what he may believe is best for himself in determining whether or not to take the requested action.

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If we are unable to complete the merger with Psyop or another party and are forced to dissolve and liquidate, third parties may bring claims against us and, as a result, the proceeds held in trust could be reduced and the per-share liquidation price received by stockholders could be less than \$5.79 per share.

If we are unable to complete the business combination with Psyop or another party by October 11, 2008 and are forced to dissolve and liquidate, third parties may bring claims against us. Although we have obtained waiver agreements from certain vendors and service providers we have engaged and owe money to, and the prospective target businesses we have negotiated with, whereby such parties have waived any right, title, interest or claim of any kind they may have in or to any monies held in the trust account, there is no guarantee that they or other vendors who did not execute such waivers will not seek recourse against the trust account notwithstanding such agreements. Furthermore, there is no guarantee that a court will uphold the validity of such agreements. Accordingly, the proceeds held in trust could be subject to claims which could take priority over those of our public stockholders. Additionally, if we are forced to file a bankruptcy case or an involuntary bankruptcy case is filed against us which is not dismissed, the proceeds held in the trust account could be subject to applicable bankruptcy law, and may be included in our bankruptcy estate and subject to the claims of third parties with priority over the claims of our stockholders. To the extent any bankruptcy or other claims deplete the trust account, we cannot assure you we will be able to return to our public stockholders at least \$6.00 per share.

We may have insufficient time or funds to complete an alternate business combination if the merger proposal is not approved by our stockholders or the merger is otherwise not completed.

If we are forced to liquidate before a business combination and distribute the trust account, our public stockholders v

We must liquidate and dissolve if we do not complete a business combination with a fair market value of at least 80% of our net assets held in trust by October 11, 2008. If the merger is not approved by our stockholders, we will not complete the merger and may not be able to consummate an alternate business combination within the required time frame, either due to insufficient time or insufficient operating funds.

The pro forma financial statements are not an indicator of Fortissimo's financial condition or results of operations following the merger.

The pro forma financial statements contained in this proxy statement are not an indicator of Fortissimo's financial condition or results of operations following the merger. The pro forma financial statements have been derived from the historical financial statements of Psyop and Fortissimo and many adjustments and assumptions have been made regarding Psyop after giving effect to the merger. The information upon which these adjustments and assumptions have been made is preliminary, and these kinds of adjustments and assumptions are difficult to make with complete accuracy. As a result, the actual financial condition and results of operations of Fortissimo following the merger may not be consistent with, or evident from, these pro forma financial statements.

Fortissimo does not have any operations and Psyop has never operated as a public company. Fulfilling Psyop's obligations as a public company after the merger will be expensive and time consuming.

Psyop, as a private company, has not been required to prepare or file periodic and other reports with the SEC under applicable federal securities laws or to comply with the requirements of the federal securities laws applicable to public companies, to document and assess the effectiveness of its internal control procedures in order to satisfy the requirements of Section 404 of the Sarbanes-Oxley Act of 2002. Although Fortissimo has maintained disclosure controls and procedures and internal control over financial reporting as required under the federal securities laws with respect to its activities, Fortissimo has not been required to establish and maintain such disclosure controls and procedures and internal controls over financial reporting as will be required with respect to a public company with substantial operations. Under the Sarbanes-Oxley Act of 2002 and the related rules and regulations of the SEC, we will be required to implement additional corporate governance practices and adhere to a variety of reporting requirements and accounting rules. Compliance with these obligations will require significant time and resources from our management and our finance and accounting staff and will significantly increase our legal, insurance and financial compliance costs. As a result of the increased costs associated with being a public company after the merger, our operating income as a percentage of revenue will likely be lower.

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We must comply with Section 404 of the Sarbanes-Oxley Act of 2002 in a relatively short timeframe.

Under current SEC regulations, Section 404 of the Sarbanes-Oxley Act of 2002 requires us to document and test the effectiveness of our internal controls over financial reporting in accordance with an established control framework and to report on our management's conclusion as to the effectiveness of these internal controls over financial reporting beginning with the fiscal year ending December 31, 2007. Also under current SEC regulations, we will also be required to have an independent registered public accounting firm test the internal controls over financial reporting and report on the effectiveness of such controls for the fiscal year ending December 31, 2008 and subsequent years, periods in which our operations will be essentially those of Psyop. Any delays or difficulty in satisfying these requirements could adversely affect future results of operations and our stock price.

We may have insufficient time or funds to complete an alternate business combination if the merger proposal is not

We may incur significant costs to comply with these requirements. We may in the future discover areas of internal controls over financial reporting that need improvement, particularly with respect to any businesses acquired in the future. There can be no assurance that remedial measures will result in adequate internal controls over financial reporting in the future. Any failure to implement the required new or improved controls, or difficulties encountered in their implementation, could materially adversely affect our results of operations or could cause us to fail to meet our reporting obligations. If we are unable to conclude that we have effective internal controls over financial reporting, or if our auditors are unable to provide an unqualified report regarding the effectiveness of internal controls over financial reporting as required by Section 404, investors may lose confidence in the reliability of our financial statements, which could result in a decrease in the value of our securities. In addition, failure to comply with Section 404 could potentially subject us to sanctions or investigation by the SEC or other regulatory authorities.

We will dissolve and liquidate if we do not consummate a business combination and our stockholders may be held liable for claims by third parties against us to the extent of distributions received by them.

Our second amended and restated certificate of incorporation provides that we will continue in existence only until October 11, 2008. If we have not completed a business combination by such date and amended this provision in connection therewith, pursuant to the Delaware General Corporation Law, our corporate existence will cease except for the purposes of winding up our affairs and liquidating. Under Sections 280 through 282 of the Delaware General Corporation Law, stockholders may be held liable for claims by third parties against a corporation to the extent of distributions received by them in a dissolution. If the corporation complies with certain procedures set forth in Section 280 of the Delaware General Corporation Law intended to ensure that it makes reasonable provision for all claims against it, including a 60-day notice period during which any third-party claims can be brought against the corporation, a 90-day period during which the corporation may reject any claims brought, and an additional 150-day waiting period before any liquidating distributions are made to stockholders, any liability of stockholders with respect to a liquidating distribution is limited to the lesser of such stockholder's pro rata share of the claim or the amount distributed to the stockholder, and any liability of the stockholder would be barred after the third anniversary of the dissolution. However, it is our intention to make liquidating distributions to our stockholders as soon as reasonably possible after dissolution and, therefore, we do not intend to comply with those procedures. Because we will not be complying with those procedures, we are required, pursuant to Section 281 of the Delaware General Corporation Law, to adopt a plan that will provide for our payment, based on facts known to us at such time, of (i) all existing claims, (ii) all pending claims and (iii) all claims that may be potentially brought against us within the subsequent 10 years. Accordingly, we would be required to provide for any creditors known to us at that time or those that we believe could be potentially brought against us within the subsequent 10 years prior to distributing the funds held in the trust to stockholders. We cannot assure you that we will properly assess all claims that may be potentially brought against us. As such, our stockholders could potentially be liable for any claims to the extent of distributions received by them and any liability of our stockholders may extend well beyond the third anniversary of such date. Accordingly, we cannot assure you that third parties will not seek to recover from our stockholders amounts owed to them by us.

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In certain circumstances, our board of directors may be viewed as having breached its fiduciary duties to our creditors, thereby exposing itself and our company to claims for punitive damages.

If we are forced to file a bankruptcy case or an involuntary bankruptcy case is filed against us that is not dismissed, any distributions received by stockholders in our dissolution might be viewed under applicable debtor/creditor and/or

bankruptcy laws as either a preferential transfer or a fraudulent conveyance. As a result, a bankruptcy court could seek to recover all amounts received by our stockholders in our dissolution. Furthermore, because we intend to distribute the proceeds held in the trust account to our public stockholders as soon as possible after October 11, 2008, this may be viewed or interpreted as giving preference to our public stockholders over any potential creditors with respect to access to or distributions from our assets. Our board of directors may also be viewed as having breached its fiduciary duties to our creditors and/or may have acted in bad faith, and thereby exposing itself and our company to claims of punitive damages, by paying public stockholders from the trust account prior to addressing the claims of creditors and/or complying with certain provisions of the DGCL with respect to our dissolution and liquidation. We cannot assure you that claims will not be brought against us for these reasons.

Fortissimo and Psyop expect to incur significant costs associated with the merger, whether or not the merger is completed, which will reduce the amount of cash otherwise available for other corporate purposes.

Fortissimo and Psyop expect to incur significant costs associated with the merger, whether or not the merger is completed. These costs will reduce the amount of cash otherwise available for other corporate purposes. There is no assurance that the actual costs may not exceed our estimates. Fortissimo and/or Psyop may incur additional material charges reflecting additional costs associated with the merger in fiscal quarters subsequent to the quarter in which the merger was consummated. There is no assurance that the significant costs associated with the merger will prove to be justified in light of the benefit ultimately realized.

Risks Related to Psyop's Business and Industry

The animated and mixed media advertising production industry is highly competitive and Psyop may not be able to compete successfully.

The animated and mixed media advertising production industry is highly competitive. There are many special effects and animation companies competing to provide special effects and animation products and services, certain of which are companies that have greater financial, creative and managerial resources than Psyop does. Psyop may not be able to compete successfully against either current or future competitors. Increased competition could result in reduced revenues, lower margins and/or loss of market share, any of which could significantly harm Psyop's business.

Psyop's operating results may fluctuate significantly over time.

Psyop's operating results may fluctuate as a result of a number of factors, many of which are outside of Psyop's control.

For these reasons, comparing Psyop's operating results on a period-to-period basis may not be meaningful, and you should not rely on Psyop's past results as an indication of Psyop's future performance. Each of the risk factors described in this Risks Related to Psyop's Business and Industry section, and the following factors, may affect Psyop's operating results:

Psyop's inability to anticipate or project future projects due to the shortness in nature and response to current client demand of Psyop's engagements and sell cycle (projects typically last eight to twelve weeks including selling time);

Psyop's ability to continue to attract clients for Psyop's services and products;

the amount and timing of operating costs and capital expenditures related to the maintenance and expansion of Psyop's businesses, operations and infrastructure;

Psyop's focus on long-term goals over short-term results;

general economic conditions and those economic conditions specific to Psyop's business lines; and geopolitical events such as war, threat of war or terrorist actions.

