Fortissimo Acquisition Corp.
Form PRER14A
August 01, 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
(Amendment No. 3)

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

x Preliminary Proxy Statement	o
o Definitive Proxy Statement	
o Definitive Additional Materials	**Confidential, For Use of the Commission Only (as**
o Soliciting Material Under Rule 14a-12	**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):
$19,627,094 (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 May 7, 2008 ($5.88)); and $(4,140,079) in cash.

(4) Proposed maximum aggregate value of transaction:
$23,767,173

(5) Total fee paid:
$935

x Fee paid previously with preliminary materials:

o 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, 31st 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 and amended as of May 12, 2008 and August 1, 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 common stock from 21,000,000 to 50,000,000 (the capitalization amendment proposal);

(3) to consider and vote upon a proposal to approve amendments to Fortissimo s second amended and restated 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 and (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 (the charter amendment proposal);

(4) to consider and vote upon a proposal to approve an amendment to Fortissimo s second amended and restated certificate of incorporation to add Article Eleventh thereto prohibiting stockholders from acting by written consent (the written consent amendment proposal);

(5) 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);

(6) 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

(7) 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, the charter amendment proposal and the written consent 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 written consent amendment proposal, 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

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effect as a vote AGAINST the capitalization amendment proposal, the charter amendment proposal, the written consent 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, the charter amendment proposal and the written consent amendment proposal, but will have no effect on the merger proposal, the incentive compensation plan proposal, the director election proposal or the adjournment proposal.

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 , 2008, the record date for the meeting of stockholders, the conversion price (calculated in such manner) would have been $ 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 , 2008, the record date, the last sale price of Fortissimo common stock was $. 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, the written consent 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 written consent 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 written consent 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, the charter amendment proposal and the written consent 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.

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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

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 WITHIN 10 DAYS AFTER THE CLOSING OF THE MERGER, WHICH PERIOD WILL NOT BE LESS THAN 20 DAYS FROM THE DATE OF SUCH NOTICE. 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 IN ORDER TO EXERCISE YOUR CONVERSION RIGHTS. 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 of the Material Terms of the Merger, together with the section entitled Questions and Answers About the Proposals, 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. Fortissimo 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.

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.

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 $4,140,079 cash.

The Psyop shareholders will also receive $3,000,000 in cash for each of the years 2008 and 2009 in which Psyop achieves at least 100% of specified EBITDA milestones for such year. If Psyop achieves 90% or more but less than 100% of a specified EBITDA milestone for a year, then the Psyop shareholders will receive an amount equal to the product of $3,000,000 and the actual EBITDA achieved for such year divided by the EBITDA milestone for such year. If Psyop achieves more than 50% but less than 100% of the specified EBITDA milestone for 2008, then a catch-up bonus payment will be made following the determination of Psyop s 2009 year-end financial results if Psyop achieves in excess of 100% of the specified EBITDA milestone for 2009, as more fully described in *The Merger Proposal Merger Consideration.*

The Psyop shareholders will also receive a minimum of $1,800,000 if Psyop achieves at least 90% of the specified revenue milestone for 2008; such payment will increase proportionally if Psyop achieves greater than 90% and up to 125% of such milestone and will be a maximum of $2,500,000

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if Psyop achieves 125% of such milestone. The Psyop shareholders will also receive a minimum of $1,700,000 and $1,275,000 for each of the years 2009 and 2010, respectively, in which Psyop achieves at least 85% of specified revenue milestone for each such year; such payments will increase proportionally if Psyop achieves greater than 85% and up to 125% of such milestones and will be maximums of $2,500,000 and $1,875,000, respectively, if Psyop 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 $1,700,000, $1,700,000 and $1,275,000 for each of the years 2008, 2009 and 2010, respectively, in which Psyop achieves at least 85% of specified EBITDA (as defined in the merger agreement) milestones for each such year; such payments will increase proportionally if Psyop achieves greater than 85% and up to 125% of such milestones and will be maximums of $2,500,000, $2,500,000 and $1,875,000, respectively, if Psyop 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.

The maximum total merger consideration, representing the sum of the closing consideration and the maximum contingent consideration, is equal to $[__________], based on the closing price of Fortissimo s common stock of $[___] on [____ __], 2008 and assuming that (i) with respect to the cash bonus consideration, Psyop achieves 100% of the specified EBITDA milestones as described above for each of 2008 and 2009, (ii) with respect to the contingent consideration, Psyop achieves 125% of the specified revenue and EBITDA milestones as described above for each of 2008, 2009 and 2010, and (iii) Fortissimo redeems all outstanding warrants as described above.

Please see *The Merger Proposal Merger Consideration.*

Conditions to Closing

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

Fortissimo s stockholders have approved the merger proposal, the capitalization amendment proposal and the charter amendment 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.*

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. It is the intent of Fortissimo s board of directors to re-solicit stockholder approval of the merger if Fortissimo or Psyop waives a material condition to the merger.

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 $414,008 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 $250,000 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.*

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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 Thomas Boyle, who will become Chief Financial Officer of Fortissimo. Messrs. Booth-Clibborn and Boyle 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*.

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, including 14.5% that will be owned by Fortissimo Capital Fund GP, LP (FCF) Yair Seroussi and Michael Chill, to whom we collectively refer to as the Fortissimo Insider Stockholders. Since the maximum amount of shares issuable to Psyop shareholders upon achievement of the earn out milestones is being issued at the consummation of the business combination and being held by a trustee, who will be instructed by Psyop shareholders as to how to vote such shares, Psyop shareholders will control approximately 45% of the voting power of Fortissimo immediately following the closing of the business combination. If 19.99% of the Public Shares are converted into cash, such percentages will be approximately 40.2%, 59.8% and 16.1%, 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 50.6% of the total outstanding stock, including 13.6% that would be owned by the Fortissimo Insider Stockholders and the Psyop shareholders would own 49.4%, 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.*

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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 and prohibit stockholders from acting by written consent, 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 Written Consent 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, which was amended on May 12, 2008 and August 1, 2008, that is described in this proxy statement. This agreement is referred to as the merger agreement. A copy of the merger agreement, as amended and restated, 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 common stock to 50,000,000, (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 and to modify or delete provisions that will no longer be applicable after the merger, (iii) an amendment to Fortissimo s second amended and restated certificate of incorporation to prohibit stockholders from acting by written consent, (iv) the 2008 stock incentive plan and (v) 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. Fortissimo s second amended and restated certificate of incorporation is attached to this proxy statement as Annex C-1. A form of

Fortissimo s third amended and restated certificate of incorporation, as it will appear if the charter amendment proposal and the written consent amendment proposal is approved, is attached to this proxy statement as Annex C-2. 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 written consent amendment proposal, 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.

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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.

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. Although profitable for the three months ended March 31, 2008 and for the fiscal year ended December 31, 2007, Psyop had a net loss of $47,072 for the fiscal year ended December 31, 2005 and a net loss of $307,785 for the fiscal year ended December 31, 2006. In addition, Psyop had total indebtedness of $1.4 million as of March 31, 2008, which will not be retired prior to the closing of the merger. 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 within 10 days after the closing of the merger, which period will be not less than 20 days from the date of such notice. There are no costs to you associated with tendering your stock certificates. 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.

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You may exercise your conversion rights by voting in person against the merger proposal at the annual meeting and demanding that Fortissimo convert your shares into cash, 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.

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 consummation of the merger?

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 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.

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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.

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.

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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 Morrow & Co., LLC, our proxy solicitor, at 800-607-0088 or Marc S. Lesnick, Vice President of Fortissimo Acquisition Corp., at (011) 972-3-915-7400.

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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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 its audited financial statements as of December 31, 2007 and December 31, 2006 and for the fiscal years then ended and for the cumulative period from December 27, 2005 (inception) to December 31, 2007. Psyop s historical information is derived from (i) its audited financial statements as of December 31, 2007, December 31, 2006 and December 31, 2005 and for the fiscal years then ended and (ii) its unaudited financial statements as of December 31, 2004 and December 31, 2003 and for the fiscal years then ended.

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 Income Data:

	Three Months Ended March 31, 2008	Year Ended December 31, 2007	Year Ended December 31, 2006	For the Period from December 27, 2005 (Inception) to December 31, 2005
Revenues	$	$	$	$
General and administrative expenses	297,974	820,326	89,973	3,000
Operating loss	(297,974)	(820,326)	(89,973)	(3,000)
Financial income, net	144,424	840,884	223,775	
Net income (loss)	$ (153,550)	$ 65,032	$ 89,329	$ (3,000)
Net income (loss) per share, basic and diluted	$ (0.03)	$ 0.01	$ 0.04	$ (0.00)

Balance Sheet Data:

	March 31, 2008	December 31, 2007	2006	2005
Total assets (including US Government securities deposited in Trust Fund)	$27,950,611	$27,794,977	$27,290,542	$ 94,500
Total liabilities	1,294,114	984,930	545,527	72,500
Common stock, subject to possible conversion	5,248,907	5,248,907	5,248,907	
Stockholders equity	21,407,590	21,561,140	21,496,108	22,000
Total liabilities and stockholders equity	$27,950,611	$27,794,977	$27,290,542	$ 94,500

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Selected Historical Financial Information of Psyop

* Unaudited

(1) 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 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:

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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 balance sheets of Fortissimo and Psyop as of March 31, 2008, giving effect to the transactions described in the merger agreement, which are being accounted for as a reverse merger (Psyop will be the accounting acquiror), as if they had occurred on the last day of the period.

The following unaudited pro forma condensed consolidated statement of operations is derived from and combines (i) the historical unaudited statements of operations of Fortissimo and Psyop for the three months ended March 31, 2008 and (ii) the historical audited statements of operations of Fortissimo and Psyop for the fiscal year ended December 31, 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, 2007.

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 acquiror (a capital transaction in substance). In accordance with paragraph 17 of Statement of Financial Accounting Standards (SFAS) No. 141, Business Combinations, Fortissimo believes that Psyop is the acquiror for accounting purposes, for the following reasons: (i) Psyop will control the management of Fortissimo, (ii) Psyop will control the board of directors of Fortissimo and (iii) Psyop shareholders are the largest group of shareholders and are likely to vote together although there is no formal voting agreement among them. 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 March 31, 2008 and unaudited pro forma condensed consolidated statement of operations for the three months ended March 31, 2008 and for the fiscal year ended December 31, 2007 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 condensed consolidated 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 March 31, 2008

	Psyop	Fortissimo	Pro Forma Adjustments (Assuming No Conversion)	Pro Forma (Assuming No Conversion)	Pro Forma Adjustments (Assuming Maximum	Pro Forma (Assuming Maximum Conversion)

	Psyop	Fortissimo	Pro Forma Adjustments (Assuming No Conversion)	Pro Forma (Assuming No Conversion)	Pro Forma Adjustments (Assuming Maximum Conversion)	Pro Forma (Assuming Maximum Conversion)
ASSETS						
Current assets						
Cash and cash equivalents	$256,646	$8,179	$27,755,811 (a)		$27,755,811 (a)	
			(400,000)(c1)		(400,000)(c1)	
			(300,000)(c2)		(300,000)(c2)	
			(4,140,079)(d)		(4,140,079)(d)	
			(352,350)(g)		(352,350)(g)	
					(5,248,907)(f1)	
					(299,483)(f2)	
			(2,531,123)(h)	20,297,084	(2,531,123)(h)	$14,748,694
Accounts receivable	1,479,498			1,479,498		1,479,498
Cash held in Trust		27,755,811	$(27,755,811)(a)	0	$(27,755,811)(a)	0
Income tax receivable		17,844		17,844		17,844
Cost and estimated earnings in excess of billings on uncompleted contracts	570,236			570,236		570,236
Prepaid expenses	425,133	3,641		428,774		428,774
Total current assets	2,731,513	27,785,475		22,793,436		17,245,046
Property and equipment, net	4,511,176			4,511,176		4,511,176
Deferred tax asset	52,000	165,136		217,136		217,136
Other assets	46,699			46,699		46,699
Total assets	$7,341,388	$27,950,611		$27,568,447		$22,020,057

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 March 31, 2008

	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	$1,300,000		$(1,300,000)(h)	$0	$(1,300,000)(h)	$0
Bank note payable, current portion	85,516		(85,516)(h)	0	(85,516)(h)	0
Capital lease obligations, current portion	480,065		(480,065)(h)	0	(480,065)(h)	0
Accounts payable and other current liabilities	3,064,352	$642,281		3,706,633		3,706,633
Deferred trust interest income		299,483	(299,483)(f2)	0	(299,483)(f2)	0
Deferred underwriting fee		352,350	(352,350)(g)	0	(352,350)(g)	0
Billings on uncompleted contracts in excess of costs and estimated earnings	764,082			764,082		764,082
Total current liabilities	5,694,015	1,294,114		4,470,715		4,470,715
Long-term liabilities						
Capital lease obligations, less current portion	665,542		(665,542)(h)	0	(665,542)(h)	0
Total long-term liabilities	665,542	0		0		0
Common stock, subject to possible conversion		5,248,907	(5,248,907)(f1)	0	(5,248,907)(f1)	0
Stockholders equity						
Common stock	12,600	587	(587)(b1) (12,600)(e1) 921 (e3)	921	(587)(b1) (12,600)(e1) 830 (e3)	830
Class B common stock	1,450		(1,450)(e2)	0	(1,450)(e2)	0
Capital in excess of par value (additional paid in capital)	257,950	21,409,192	587 (b1) (2,189)(b2) (400,000)(c1) (300,000)(c2) (4,140,079)(d) 12,600 (e1) 1,450 (e2) (921)(e3) 5,248,907 (f1) 299,483 (f2)	22,386,980	587 (b1) (2,189)(b2) (400,000)(c1) (300,000)(c2) (4,140,079)(d) 12,600 (e1) 1,450 (e2) (830)(e3)	16,838,681
Loan receivable, stockholder	(8,048)			(8,048)		(8,048)
Retained earnings	724,478	(2,189)	$2,189 (b2)	724,478	$2,189 (b2)	724,478

Accumulated other comprehensive loss	(6,599)			(6,599)		(6,599)
Total stockholders equity	981,831	21,407,590		23,097,732		17,549,342
Total liabilities and stockholders equity	$7,341,388	$27,950,611		$27,568,447		$22,020,057

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 Operations for the Three Months Ended March 31, 2008

	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	$7,111,410	$0		$7,111,410		$7,111,410
Cost of sales	5,662,008	0	$84,517 (k)	5,746,525	$84,517 (k)	5,746,525
Gross profit	1,449,402	0		1,364,885		1,364,885
Operating expenses:						
Selling, general and administrative	1,274,848	297,974	(163,486)(i1)		(163,486)(i1)	
			(201,158)(i2)	1,208,178	(201,158)(i2)	1,208,178
Operating income (loss)	174,554	(297,974)		156,707		156,707
Other income (expenses):						
Interest income (expenses), net	(24,697)	144,424	26,117 (j1)		26,117 (j1)	
			(9,369)(j2)	136,475	(17,914)(j2)	127,930
	(24,697)	144,424		136,475		127,930
Income (loss) before income taxes	149,857	(153,550)		293,182		284,637
Income taxes (expense) benefit	(70,181)		(37,898)(l)	(108,079)	(33,981)(l)	(104,162)
Net income (loss)	$79,676	$(153,550)		$185,103		$180,475
Earnings per Share basic				$0.02		$0.02
				$0.02		$0.02

Earnings per Share diluted

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 Operations for the Year Ended December 31, 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	$25,229,589	$0			$25,229,589			$25,229,589
Cost of sales	20,494,903	0	$367,638	(k)	20,862,541	$367,638	(k)	20,862,541
Gross profit	4,804,686	0			4,367,048			4,367,048
Operating expenses:								
Selling, general and administrative	3,837,627	820,326	(440,018)	(i)		(440,018)	(i)	
			(595,761)	(i)	3,622,174	(595,761)	(i)	3,622,176
Operating income (loss)	967,059	(820,326)			814,874			814,874
Other income (expenses):								
Interest income (expenses), net	(39,897)	840,884	61,325	(j1)		61,325	(j1)	
			(40,417)	(j2)	821,895	(130,717)	(j2)	731,595
	(39,897)	840,884			821,895			731,595
Income before income taxes	927,162	20,558			1,636,770			1,546,469
Income taxes (expense) benefit	(395,197)	44,474	(245,855)	(l)	(596,578)	(230,174)	(l)	(580,897)
Net income	$531,965	$65,032			$1,040,192			$965,572
Earnings per Share basic					$0.11			$0.12
Earnings per Share diluted					$0.10			$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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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 (A) additional cash consideration upon the achievement of certain milestones, specifically achieving at least 90% of EBITDA and revenue targets for each of 2008 and 2009, in an aggregate amount of up to $6.0 million and (B) additional shares and cash consideration upon the achievement of certain milestones, which include achieving EBITDA and revenue targets for each of 2008, 2009 and 2010, 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 and Pro Forma Condensed Consolidated Statements of Operations

(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 $400,000 in transaction costs to be incurred by Psyop (c1) and $300,000 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. For accounting purposes Psyop is the accounting acquiror and therefore all share capital of Fortissimo is to be eliminated. The adjustment includes eliminating the par value of the Fortissimo shares, including shares issued to Psyop shareholders.

(f) Release of common stock subject to conversion (f1). Assuming no conversion, interest income earned on the funds held in trust would not have been deferred and is recorded as additional paid in capital (f2). Assuming maximum conversion, interest income earned on the funds held in trust would not have been earned.

(g) To reflect the payment of the deferred underwriting fees, upon the consummation of the business combination.

(h) Repayment of all loans and capital leases.

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NOTES TO UNAUDITED PRO FORMA CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

2. Adjustments to the Unaudited Pro Forma Condensed Consolidated Balance Sheet and Pro Forma Condensed Consolidated Statements of Operations (continued)

(i) Elimination of transaction related costs. Eliminated transaction related costs are comprised of the following:

	For the Year Ended December 31, 2007		For the Three Months Ended March 31, 2008	
Cost	Psyop	Fortissimo	Psyop	Fortissimo
Legal Fees	$ 203,199	$ 374,574	$ 70,228	$ 155,839
Accounting Fees	$ 208,421	$	$ 60,819	$ 33,595
Consulting	$ 28,398	$ 73,773	$ 28,000	$
Due Diligence Investigations	$	$ 83,328	$	$
Traveling Expenses	$	$ 64,086	$ 4,439	$
Other	$	$	$	$ 11,724
Total	$ 440,018	$ 595,761	$ 163,486	$ 201,158

These costs have been eliminated because the pro forma financial statements were prepared under the assumption that the transaction occurred at an earlier time, and therefore, these eliminated costs were incurred at an earlier reporting period and are not expected to have a continuing impact on operations.

(j) Adjustment of interest income elimination of Psyop's interest expenses (j1) and to reflect the interest income that would have been earned, had the consummation of the merger occurred at the beginning of reporting period (j2). 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.

(k) 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. Pursuant to the terms of the employment agreements with Psyop s key employees, most of the executive s salaries were raised to $225,000 and these salary increases are reflected in the pro forma financials accordingly.

(l) 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. The surviving entity after the merger will be Fortissimo Acquisition Corp., which will conduct business in New York City, New York State and will therefore be required to subject to the following taxes: (1) Federal taxation at the rate of 34%; (2) New York State taxation at the rate of 9.9875%; and (3) New York City tax, computed as 8.85% of the higher of (a) taxable income; and (b) 30% of managers compensation (net of $40,000 statutory exemption). The adjustment is calculated to reflect these tax rates.

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NOTES TO UNAUDITED PRO FORMA CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

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, 2007.

	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	1,165,737	948,661
Pro forma weighted average shares diluted	10,372,012	9,248,390

4. Other Information

Although not included in any of the foregoing pro forma financial information, management estimates that Fortissimo will incur incremental costs of approximately $700,000 annually associated with Psyop s being a public company. These costs include legal fees, accounting fees and costs associated with compliance with Section 404 of the Sarbanes-Oxley Act of 2002.

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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.

The issuance of shares of our common stock to Psyop shareholders upon the achievement of the maximum contingent milestones and the exercise or redemption of warrants issued in the IPO will result in dilution to our stockholders.

If Psyop achieves the maximum revenue and EBITDA milestones in 2008, 2009 and 2010, and we redeem all outstanding warrants issued in the IPO prior to their expiration, we will be issuing up to approximately [______] additional shares of our common stock (assuming that the issuance price is equal to the closing price of Fortissimo s common stock of $[_____] on [_____] 2008), or approximately [__]% of the total number of shares currently outstanding as of , 2008, the record date. As a result, these issuances will be dilutive to our existing stockholders.

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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 their shares 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 shares 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 $250,000 in the aggregate.

At the closing of the merger, 333,794 shares of our common stock and $414,008 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 $250,000 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 $250,000.

We may not be able satisfy our indemnification obligations.

The merger agreement provides that we will indemnify Psyop and its shareholders against all damages sustained by them for breaches by us of our representations and warranties and covenants. No escrow will be provided to secure such indemnification obligations, which will be subject to the same provisions and the same claim period requirements as pertain to our right to be indemnified by Psyop and its shareholders (except that our representations relating to capitalization, employee benefit plans, taxes and environmental matters will not be subject to such threshold). However, we may not be able to fulfill our indemnification obligations, should any significant payment be required, we may not have sufficient funds and may not be able to obtain the funds to satisfy our potential indemnification obligations to Psyop and its shareholders.

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.

The issuance of shares of our common stock to Psyop shareholders upon theachievement of the maximum conting

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 March 31, 2008, Fortissimo had accounts payable and accrued liabilities of approximately $642,000, excluding deferred trust interest income and deferred underwriting

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compensation. It estimates that it will incur additional expenses of approximately $300,000 that would be required to be paid if the merger is not consummated. Of such total of $942,000, vendors and service providers to whom approximately $300,000 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 $642,000 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.

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 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.

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.

In addition, under certain circumstances, we may have to pay Psyop a termination payment which would also reduce the funds we would be able to return to our stockholders.

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.

If the merger agreement is terminated by Psyop prior to closing of the merger because of a breach by us, we will be required to pay Psyop $2.0 million within one business day after such termination, as liquidated damages. If we are required to make such a payment, that would also reduce the funds we would be able to return to our stockholders upon liquidation.

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.

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.

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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.

We must comply with Section 404 of the Sarbanes-Oxley Act of 2002 in a relatively short timeframe, and we can be subject to sanctions (or investigations by the SEC or other regulatory authorities) to the extent we fail to comply with Section 404.

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, 2009 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 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 (DGCL), 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.

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. While Psyop s operating income improved from an operating loss in 2006 to operating income in 2007, there cannot be any assurance that this will continue. Furthermore, Psyop has incurred net losses in two of the last five fiscal years. Also, there has been great variation in operating results within each year, which management believes will be likely to continue.

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 both from year-to-year and within periods of a given year:

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). This happens occasionally and Psyop expects it will continue to occur.

Psyop s ability to continue to attract clients for Psyop s services and products. Companies in all industries fall in and out of favor in their industries, particularly industries such as advertising that are somewhat trendy and faddish in behavior. While Psyop s standing in its field has continued to grow, there can be no assurance that this will continue as new trends or creative approaches come along.

The amount and timing of operating costs and capital expenditures related to the maintenance and expansion of Psyop s businesses, operations and infrastructure. Psyop expects that its capital expenditures and other expenses related to the growth of its business will increase in the next year over historical amounts because of the new offices it is building in Los Angeles and Europe and the research and development facility it will build in Israel.

Psyop s focus on long-term goals over short-term results. This philosophy is important to Psyop and it may be expected that short-term opportunities will be foregone if they conflict with plans for long-term growth.

General economic conditions and those economic conditions specific to Psyop s business lines. While Psyop s existence has not extended through a full business cycle, it may be expected that a general business downturn will have a negative affect on its business as advertising expenditures are likely to diminish.

Geopolitical events such as war, threat of war or terrorist actions. Psyop s business is not one that could be expected to benefit from such events. Its location in downtown New York City may increase its vulnerability.

Psyop depends on key personnel and may not be able to operate and grow its business effectively if Psyop loses the services of any of its key personnel or is unable to attract qualified personnel in the future.

Psyop is dependent upon the efforts of its key personnel and its ability to retain them and hire other qualified employees. In particular, Psyop is dependent upon the management and leadership of Justin Booth-Clibborn, Psyop s chief executive officer, as well as the creative abilities of its five founding members, Eben Mears, Todd Mueller, Marie Hyon, Kylie Matulick and Marco Spier. The loss of any of them or other key personnel could affect Psyop s ability to run its business effectively.

Competition for senior management personnel is intense and Psyop may not be able to retain its personnel even though Psyop has entered into employment agreements with certain of them. The loss of any key personnel requires the remaining key personnel to divert immediate and substantial attention to seeking a replacement. The loss of any such key personnel, particularly with little or no notice, could cause delays on certain projects and may also have an adverse impact on Psyop s relationship with certain clients. An inability to find a suitable replacement for any departing executive officer on a timely basis could adversely affect Psyop s ability to operate and grow its business.

Psyop s success depends to a significant extent on its ability to identify, attract, hire, train and retain qualified creative, technical and managerial personnel. Competition for the caliber of talent required to make Psyop s products and provide its services, particularly for creative and technical personnel, will continue to

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intensify as demand for Psyop products grows. Psyop may not be successful in identifying, attracting, hiring, training and retaining such qualified personnel in the future and its failure to do so could have an adverse effect on its business.

Psyop may not be able to implement its strategies of successfully competing in the animated and mixed media advertising production business.

Psyop s successful production, completion and distribution of special effects-driven and animated advertisements are subject to a number of risks and uncertainties, including:

the production and marketing of special effects-driven and animated advertisements is capital-intensive and Psyop s capacity to generate cash from its advertisements may be insufficient to meet its anticipated capital requirements;

delays and increased expenditures due to creative problems, technical difficulties, talent availability, accidents, natural disasters or other events beyond the control of the Psyop;

the entrance of additional companies into the special effects-driven and animated advertising market, which may result in increased competition for special effects-driven and animated advertisements and for talented computer graphics animators and technical staff;

the cost of producing special effects-driven and animated advertisements have steadily increased and may increase in the future; and revenue for special effects-driven and animated advertisements may diminish if markets conclude that the return on investment (ROI) is more significant in other outlets.

Psyop intends to undertake acquisitions to expand its business, which may pose risks to its business.

A key component of Psyop s business strategy includes strengthening its competitive position through internal development and growth. However, Psyop intends to selectively pursue strategic acquisitions of companies in its industry and contiguous industries. To finance any acquisition, it may be necessary for Psyop to raise funds through public or private financings. Funds may not be available on terms that are favorable to Psyop. Psyop may not be able to consummate any acquisitions, or if any such acquisitions are consummated, Psyop may not be able to successfully integrate the operations and management of future acquired companies. If Psyop is unable to attract and consummate acquisitions, its growth could be adversely impacted. Furthermore, any acquisition that is consummated presents several financial and operational risks that could have adverse effects on Psyop s operating results. These risks include:

costs associated with integrating the acquired businesses;

potential liabilities of the acquired business;

possible adverse tax and accounting effects of the acquisition;

diversion of Psyop management s attention from the day-to-day operation of its business to the integration of the acquired businesses;

key employees of the acquired businesses leaving after the acquisition; and

the acquired businesses not performing at the level Psyop projected when it determined the purchase price.

As Psyop does not have any current plans with respect to any specific acquisition, it is presently unable to estimate the amounts of capital expenditures and other expenses it would incur in connection with its expansion through acquisitions, which would depend, in part, on the acquisition structures and capital that may be available through the acquired companies. Please see *Management s Discussion and Analysis of Financial Condition and Results of Operations Psyop Liquidity and Capital Resources* for information regarding costs associated with the development of Psyop s offices in Los Angeles and Europe, and its research and development facility in Israel.

Psyop depends on advanced technology and computer systems and Psyop cannot predict the effect that rapid technological change or alternative forms of entertainment may have on Psyop or its industry.

The animated and mixed media advertising production industry continues to undergo significant changes, primarily due to technological developments. The rapid growth of technology and shifting consumer tastes prevent Psyop from being able to accurately predict the overall effect that technological growth or the availability of alternative forms of advertising may have on the potential revenue from and profitability of Psyop s services and products. Furthermore, because Psyop is required to provide advanced digital imagery products to continue to win business, Psyop must ensure that its production environment integrates the latest tools and techniques developed in the industry. This requires Psyop to develop these capabilities by purchasing third-party licenses, which can result in significant expenditures. In the event Psyop seeks to obtain third-party licenses, it cannot guarantee that they will be available or, once obtained, will continue to be available on commercially reasonable terms, or at all. Furthermore, any error or defect in Psyop s software, a failure of its hardware or a failure of its backup facilities may result in a delay in delivery of products and services that could result in significantly increased production costs and may affect Psyop s ability to complete the work in a timely fashion. Such delays could have an adverse effect on Psyop s brand name and its relationship with its clients, which, given Psyop s reliance on its core strategic client relationships, could result in a decrease in Psyop s revenues and otherwise adversely affect its business and operating results.

Psyop s revenue may be adversely affected if Psyop fails to protect its intellectual property and proprietary information.

Psyop generally enters into confidentiality agreements with its employees, freelancers and vendors, to control access to and distribution of its intellectual property and proprietary information. Despite these precautions, it may be possible for a third party to copy or otherwise obtain and use Psyop s intellectual property and proprietary information without authorization. Policing unauthorized use of Psyop s products is difficult. While such occurrences have been rare to date, Psyop has had former employees and freelancers attempt to use ideas and characters developed by Psyop for projects that weren t completed and has had to resort to the threat of litigation to get cessation of such use. In addition, effective copyright and trade secret protection may be unavailable or limited in certain foreign countries. The steps Psyop takes may not prevent misappropriation of its intellectual property and proprietary information, and its confidentiality agreements may not be enforceable.

In addition, Psyop may be required to litigate in the future to enforce its intellectual property rights, to determine the validity and scope of the proprietary rights of others or to defend against claims of infringement or invalidity. Any such litigation could result in substantial costs and diversion of resources and could have an adverse effect on Psyop s business and/or our operating results.

Others may assert intellectual property infringement claims against Psyop.

Companies in the animated and mixed media advertising production industry are subject to the possibility of claims that their products, services or techniques misappropriate or infringe the intellectual property rights of third parties. Infringement or misappropriation claims (or claims for indemnification resulting from such claims) may be asserted or prosecuted against Psyop, and any such assertions or prosecutions may adversely affect Psyop s business and/or its operating results. Psyop has experienced one claim for infringement that resulted from misinformation provided by the client to the third-party claimant. Upon correction of the information that established the characters in question were not infringed by Psyop, the claim was withdrawn. Because of the competitive advantages that derive from identifiable characters, Psyop must carefully define its own characters, both to protect them from infringement and to avoid claims of others. Irrespective of the validity or the successful assertion of such claims, Psyop would incur significant costs and diversion of resources with respect to the defense thereof, which could have an adverse effect on Psyop s business and/or its operating results.

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If Psyop fails to develop or maintain an effective system of internal controls, Psyop may not be able to accurately report its financial results or prevent fraud.

Effective internal controls are necessary for Psyop to provide reliable financial reports and effectively prevent fraud and to operate successfully as a public company. If Psyop cannot provide reliable financial reports or prevent fraud, Psyop s operating results could be misstated and Psyop s reputation may be harmed.

The inability to successfully manage the growth of Psyop s business may have an adverse effect on Psyop s operating results.

Psyop expects to experience growth in the number of employees and the scope of its operations. If Psyop s management is unable to successfully manage expenses in a manner that allows Psyop to both improve operations and at the same time pursue potential market opportunities, the growth of its business could be adversely impacted, which may, in turn, negatively affect Psyop s operating results or financial condition.

Psyop s proposed new research and development facility in Israel may not be successful.

Psyop intends to establish a research and development facility located in Israel so that it can produce proprietary tools that will increase efficiencies and provide a competitive advantage to Psyop. The success of such a research and development facility is subject to various contingencies, many of which are beyond Psyop s control. These contingencies include, among others, Psyop s ability to secure a suitable site on satisfactory terms, its ability to hire, train and retain qualified personnel, the availability of adequate capital resources, the successful integration of the research and development facility into existing operations, and local regulatory matters and customs.

Risks Relating to our Securities

Our securities are quoted on the OTC Bulletin Board, which may limit the liquidity and price of our securities more than if our securities were quoted or listed on The NASDAQ Stock Market or a national exchange.

Our securities are quoted on the OTC Bulletin Board, a Financial Industry Regulatory Authority-sponsored and operated inter-dealer automated quotation system for equity securities not included on The NASDAQ Stock Market. Quotation of our securities on the OTC Bulletin Board may limit the liquidity and price of our securities more than if our securities were quoted or listed on The NASDAQ Stock Market or a national exchange. Although we have applied to the NASDAQ Capital Market to list our securities for trading, there can be no assurance that our application will be accepted.

An effective registration statement may not be in place when an investor desires to exercise warrants, thus precluding such investor from being able to exercise his, her or its warrants and causing such warrants to be practically worthless.

No warrant will be exercisable and we will not be obligated to issue shares of common stock unless, at the time a holder seeks to exercise such warrant, a prospectus relating to the common stock issuable upon exercise of the warrant is current and the common stock has been registered or qualified or deemed to be exempt under the securities laws of the state of residence of the holder of the warrants. Under the terms of the warrant agreement, we have agreed to use our best efforts to meet these conditions and to maintain a current prospectus relating to the common stock issuable upon exercise of the warrants until the expiration of the warrants. However, we cannot assure you that we will be able to do so, and if we do not maintain a current prospectus related to the common stock issuable upon exercise of the warrants, holders will be unable to exercise their warrants and we will not be required to settle any such warrant exercise whether by net cash settlement or otherwise. If the prospectus relating to the common stock issuable upon the exercise of the warrants is not current or if the common stock is not qualified or exempt from qualification in the jurisdictions in which the holders of the warrants reside, the warrants may have no value, the market for the warrants may be limited and the warrants may expire worthless.

The warrants included in the Insider Units may be exercisable at times when the warrants held by an investor may not be exercisable.

An effective registration statement may not be in place when an investor desires to exercise his warrants, thus precluding such investor from being able to exercise his, her or its warrants. Even if the registration statement relating to the common stock issuable upon exercise of the warrants is not effective, the warrants underlying the Insider Units issued to FCF may be exercisable for unregistered shares of common stock. Accordingly, FCF may receive shares of common stock upon exercise of such warrants and such warrants will not expire worthless when public warrant holders would be unable to receive anything and their warrants would expire worthless.

Fortissimo will issue shares of its capital stock to complete the merger with Psyop, which will dilute the equity interest of its stockholders.

Without taking into account the approval of the amendment to our second amended and restated certificate of incorporation as discussed in the capitalization amendment proposal, the second amended and restated certificate of incorporation authorizes the issuance of up to 21,000,000 shares of common stock, par value $.0001 per share, and 1,000,000 shares of preferred stock, par value $.0001 per share. After the IPO, there were 4,194,998 authorized but unissued shares of our common stock available for issuance (after appropriate reservation for the issuance of shares upon full exercise of our outstanding warrants and exercise of the unit purchase option granted to our underwriters to purchase 400,000 units) and all of the 1,000,000 shares of preferred stock available for issuance. The issuance of additional shares of our common stock:

- will significantly reduce the percentage of ownership of our current stockholders;
- is likely to be done at a price per share less than the quoted price per share at the time of the vote; and
- may adversely affect prevailing market prices for our common stock.

Failure to complete the merger could negatively impact the market price of Fortissimo s common stock and may make it more difficult for Fortissimo to attract another merger candidate, resulting, ultimately, in the disbursement of the trust proceeds, causing investors to experience a loss on their investment.

If the merger is not completed for any reason, Fortissimo may be subject to a number of material risks, including:

- the market price of Fortissimo s common stock may decline to the extent that the current market price of its common stock reflects a market assumption that the merger will be consummated;
- costs related to the merger, such as legal accounting fees and costs of the fairness opinion, must be paid even if the merger is not completed; and
- charges will be made against earnings for transaction-related expenses, which could be higher than expected.

Such decreased market price and added costs and charges of the failed merger, together with the history of failure in consummating a merger, may make it more difficult for Fortissimo to attract another target business, resulting, ultimately, in the disbursement of the trust proceeds, causing investors to experience a loss on their investment.

Activities taken by existing Fortissimo stockholders to increase the likelihood of approval of the merger proposal and other proposals could have a depressive effect on our stock.

At any time prior to the annual meeting, during a period when they are not then aware of any material nonpublic information regarding Fortissimo or its securities, the Fortissimo Insider Stockholders, Psyop or Psyop s shareholders and/or their respective affiliates may purchase shares from institutional and other investors, or execute agreements to purchase such shares from them in the future, or Fortissimo, the Fortissimo Insider Stockholders, Psyop or Psyop s shareholders may enter into transactions with such persons and others to provide them with incentives to acquire shares of Fortissimo s common stock and vote the acquired shares

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in favor of the merger proposal. The purpose of such share purchases and other similar transactions, if entered into, would be to increase the likelihood of satisfaction of the requirements that the holders of a majority of the Public Shares cast a vote in favor of the merger proposal and that holders of fewer than 20% of the Public Shares vote against the merger proposal and demand conversion of their Public Shares into cash where it appears that such requirements would otherwise not be met. Entering into any such arrangements may have a depressive effect on our stock. For example, as a result of these arrangements, an investor or holder may have the ability to effectively purchase shares at a price lower than market and may therefore be more likely to sell the shares he owns, either prior to or immediately after the annual meeting. However, Fortissimo will not enter into any such arrangement that requires it to purchase Public Shares and no funds in the trust account will be used to make such purchases or to fund other such arrangements. See the section entitled *Security Ownership of Certain Beneficial Owners and Management.*

Risks if the Adjournment Proposal is not Approved

If the adjournment proposal is not approved, and an insufficient number of votes have been obtained to authorize the consummation of the merger, Fortissimo s board of directors will not have the ability to adjourn the annual meeting to a later date in order to solicit further votes, and, therefore, the merger will not be approved and Fortissimo will be required to liquidate.

Fortissimo s board of directors is seeking approval to adjourn the annual meeting to a later date or dates if, at the annual meeting, based upon the tabulated votes, there are insufficient votes to approve the consummation of the merger. If the adjournment proposal is not approved, Fortissimo s board will not have the ability to adjourn the annual meeting to a later date and, therefore, will not have more time to solicit votes to approve the consummation of the merger. In such event, the merger would not be completed and, unless Fortissimo were able to consummate a business combination with another party no later than October 11, 2008, it would be required to liquidate.

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FORWARD-LOOKING STATEMENTS

We believe that some of the information in this proxy statement constitutes forward-looking statements within the definition of the Private Securities Litigation Reform Act of 1995. However, the safe-harbor provisions of that act do not apply to statements made in this proxy statement. You can identify these statements by forward-looking words such as may, expect, anticipate, contemplate, believe, estimate, intends, and continue or similar word read statements that contain these words carefully because they:

discuss future expectations;
contain projections of future results of operations or financial condition; or
state other forward-looking information.

We believe it is important to communicate our expectations to our stockholders. However, there may be events in the future that we are not able to predict accurately or over which we have no control. The risk factors and cautionary language discussed in this proxy statement provide examples of risks, uncertainties and events that may cause actual results to differ materially from the expectations described by us or Psyop in such forward-looking statements, including among other things:

the number and percentage of our stockholders voting against the merger proposal and seeking conversion;
management of growth;
general economic conditions;
Psyop s business strategy and plans; and
the result of future financing efforts.

You are cautioned not to place undue reliance on these forward-looking statements, which speak only as of the date of this proxy statement.

All forward-looking statements included herein attributable to any of Fortissimo, Psyop or any person acting on either party s behalf are expressly qualified in their entirety by the cautionary statements contained or referred to in this section. Except to the extent required by applicable laws and regulations, Fortissimo and Psyop undertake no obligations to update these forward-looking statements to reflect events or circumstances after the date of this proxy statement or to reflect the occurrence of unanticipated events.

Before you grant your proxy or instruct how your vote should be cast or vote on the approval of the merger agreement, you should be aware that the occurrence of the events described in the *Risk Factors* section and elsewhere in this proxy statement could have a material adverse effect on Fortissimo and/or Psyop.

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ANNUAL MEETING OF FORTISSIMO STOCKHOLDERS

We are furnishing this proxy statement to Fortissimo stockholders as part of the solicitation of proxies by our board of directors for use at the annual meeting of Fortissimo stockholders to be held on , 2008, and at any adjournment or postponement thereof. This proxy statement is first being furnished to our stockholders on or about , 2008 in connection with the vote on the merger proposal, the capitalization amendment proposal, the charter amendment proposal, the written consent amendment proposal, the incentive compensation plan proposal, the director election proposal and the adjournment proposal. This document provides you with information you need to know to be able to vote or instruct your vote to be cast at the annual meeting.

Date, Time and Place

The annual meeting of stockholders will be held on , 2008, at :00 a.m., eastern time, at the offices of Wilmer Cutler Pickering Hale and Dorr LLP, Fortissimo s counsel, at 399 Park Avenue, 31st Floor, New York, New York 10022.

Purpose of the Fortissimo Annual Meeting

At the annual meeting, we are asking holders of Fortissimo common stock to approve the following proposals:

the merger proposal a proposal to approve and adopt the Agreement and Plan of Merger and Interests Purchase Agreement, dated as of January 15, 2008 and amended as of May 12, 2008 and August 1, 2008, among Fortissimo, Merger Sub, Psyop, Psyop Services, the shareholders of Psyop and Justin Booth-Clibborn, as representative of the shareholders of Psyop,), 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 capitalization amendment proposal a proposal to approve an amendment to Fortissimo s second amended and restated certificate of incorporation to increase the number of authorized shares of our common stock from 21,000,000 to 50,000,000;
the charter amendment proposal a proposal to approve amendments to Fortissimo s second amended and restated 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 and (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;
the written consent amendment proposal a proposal to approve an amendment to Fortissimo s second amended and restated certificate of incorporation to add Article Eleventh thereto to prohibit stockholders from acting by written consent;
the incentive compensation plan proposal 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 stock incentive plan);
the director election proposal a proposal 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; and
the adjournment proposal 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 votes at the time of the annual meeting, Fortissimo is not authorized to consummate the merger.

Recommendation of Fortissimo Board of Directors

Our board of directors:

has unanimously determined that each of the merger proposal, the capitalization amendment proposal, the charter amendment proposal, the written consent amendment proposal, the incentive compensation plan proposal, the director

election proposal and the adjournment proposal is fair to and in the best interests of us and our stockholders;
has unanimously approved the merger proposal, the capitalization amendment proposal, the charter amendment proposal, the written consent amendment proposal, the incentive compensation plan proposal, the director election proposal and the adjournment proposal;
unanimously recommends that our common stockholders vote FOR the merger proposal;
unanimously recommends that our common stockholders vote FOR the capitalization amendment proposal;
unanimously recommends that our common stockholders vote FOR the charter amendment proposal;
unanimously recommends that our common stockholders vote FOR the written consent amendment proposal;
unanimously recommends that our common stockholders vote FOR the incentive compensation plan proposal;
unanimously recommends that our common stockholders vote FOR the persons nominated by our board of directors for election as directors; and
unanimously recommends that our stockholders vote FOR an adjournment proposal if one is presented to the meeting.

Record Date; Who is Entitled to Vote

Fortissimo s board of directors has fixed the close of business on , 2008 as the record date for the determination of stockholders entitled to notice of and to attend and vote at the annual meeting and any adjournment or postponement thereof. On this record date, there were shares of common stock outstanding and entitled to vote at the annual meeting. Each share of common stock is entitled to one vote per share on each proposal on which such shares are entitled to vote at the annual meeting. Holders of warrants are not entitled to vote at the annual meeting.

Pursuant to agreements with us, the 1,333,334 shares of our common stock held by the Fortissimo Insider Stockholders will be voted on the merger proposal in accordance with the majority of the votes cast at the annual meeting on such proposal by the holders of the Public Shares. The vote of such shares will not affect the outcome of the vote on the proposal.

Quorum

The presence, in person or by proxy, of a majority of all the issued and outstanding shares of common stock entitled to vote constitutes a quorum at the annual meeting.

Abstentions and Broker Non-Votes

Proxies that are marked abstain and proxies relating to street name shares that are returned to us but marked by brokers as not voted will be treated as shares present for purposes of determining the presence of a quorum on all matters. The latter will not be treated as shares entitled to vote on the matter as to which authority to vote is withheld from the broker. If you do not give the broker voting instructions, under applicable self-regulatory organization rules, your broker may not vote your shares on the merger proposal, the capitalization amendment, the charter amendment proposal, the written consent amendment proposal and the incentive compensation plan proposal. Since a stockholder must affirmatively vote against the merger proposal to have conversion rights, individuals who fail to vote or who abstain from voting may not exercise their conversion rights. Beneficial holders of shares held in street name that are voted against the acquisition

may exercise their conversion rights, provided that, within the period specified in a notice they will receive from Fortissimo within 10 days after the closing of the merger, which period will be not less than 20 days from the date of such notice, they either have their shares certificated and deliver the certificates to Fortissimo s transfer agent or deliver their shares to the transfer agent electronically using Depository Trust Company s DWAC (Deposit Withdrawal at Custodian) System. Please see the information set forth in *Annual Meeting of Fortissimo Stockholders Conversion Rights.*

Vote of Our Stockholders Required

The approval of the merger proposal will require the affirmative vote of the holders of a majority of the Public Shares voting on the proposal at the meeting. Abstentions and broker non-votes, while considered present for the purposes of establishing a quorum, will have no effect on the merger proposal. You cannot seek conversion unless you affirmatively vote against the merger proposal.

The capitalization amendment proposal, the charter amendment proposal and the written consent amendment proposal will require the affirmative vote of the holders of a majority of outstanding shares of Fortissimo common stock on the record date. Because each of these proposals to amend our charter requires the affirmative vote of a majority of the outstanding shares of common stock, abstentions and broker non-votes will have the same effect as a vote against these proposals.

The approval of the incentive compensation plan proposal and an adjournment proposal, if presented, will require the affirmative vote of the holders of a majority of the shares our common stock present in person or represented by proxy and entitled to vote thereon at the meeting. Abstentions are deemed entitled to vote on such proposals. Therefore, they have the same effect as a vote against either proposal. Broker non-votes are not deemed entitled to vote on such proposals and, therefore, they will have no effect on the vote on such proposals.

Directors are elected by a plurality. 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.

Voting Your Shares

Each share of Fortissimo common stock that you own in your name entitles you to one vote for each proposal on which such shares are entitled to vote at the annual meeting. Your proxy card shows the number of shares of our common stock that you own.

There are two ways to vote your shares of Fortissimo common stock at the annual meeting:

You can vote by signing and returning the enclosed proxy card. If you vote by proxy card, your proxy, whose name is listed on the proxy card, will vote your shares as you instruct on the proxy card. If you sign and return the proxy card but do not give instructions on how to vote your shares, your shares will be voted as recommended by our board FOR the merger proposal, the capitalization amendment proposal, the charter amendment proposal, the written consent amendment proposal, the incentive compensation plan proposal, the persons nominated by Fortissimo s board of directors for election as directors and, if necessary, an adjournment proposal. Votes received after a matter has been voted upon at the annual meeting will not be counted.

You can attend the annual meeting and vote in person. We will give you a ballot when you arrive. However, if your shares are held in the name of your broker, bank or another nominee, you must get a proxy from the broker, bank or other nominee. That is the only way we can be sure that the broker, bank or nominee has not already voted your shares.

Revoking Your Proxy

If you give a proxy, you may revoke it at any time before it is exercised by doing any one of the following:

you may send another proxy card with a later date;

you may notify Marc S. Lesnick, our vice president, in writing before the annual meeting that you have revoked your proxy; or

you may attend the annual meeting, revoke your proxy, and vote in person, as indicated above.

Who Can Answer Your Questions About Voting Your Shares

If you have any questions about how to vote or direct a vote in respect of your shares of our common stock, you may call Morrow & Co., LLC, our proxy solicitor, at 800-607-0088, or Marc S. Lesnick, our vice president, at (011) 972-3-915-7400.

No Additional Matters May Be Presented at the Annual Meeting

This annual meeting has been called only to consider the approval of the merger proposal, the capitalization amendment proposal, the charter amendment proposal, the written consent amendment proposal, the incentive compensation plan proposal, the election of directors and the adjournment proposal. Under our by-laws, other than procedural matters incident to the conduct of the meeting, no other matters may be considered at the annual meeting if they are not included in the notice of the meeting, as no other matters have been proposed by stockholders in a timely manner to be presented at the meeting.

Conversion Rights

Any of our stockholders holding Public Shares as of the record date who affirmatively vote their Public Shares against the merger proposal may also demand that we convert such 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. If demand is properly made and the merger is consummated, we will convert these shares into a pro rata portion of funds deposited in the trust account, inclusive of any interest thereon, calculated as of such date. Fortissimo stockholders who seek to exercise this conversion right (converting stockholders) must affirmatively vote against the merger proposal. Abstentions and broker non-votes do not satisfy this requirement.

Additionally, holders demanding conversion must continue to hold their Public Shares through the closing of the meeting and then deliver their stock certificates (either physically or electronically using Depository Trust Company s DWAC (Deposit Withdrawal at Custodian) System) to our transfer agent within the time period specified in a notice they will receive from Fortissimo within 10 days after the closing of the merger, which period will be not less than 20 days from the date of such notice. There are no costs to you associated with tendering your stock certificates. If you exercise your conversion rights, you will be exchanging your Public Shares for cash and will no longer own those shares.

If you hold the shares in street name, you will have to coordinate with your broker to have your shares certificated or delivered electronically. Certificates that have not been tendered (either physically or electronically) in accordance with these procedures will not be converted into cash.

The closing price of our common stock on , 2008, the record date for the annual meeting, was $ and the per-share, pro-rata cash held in the trust account on the record date was approximately $. Prior to exercising conversion rights, stockholders should verify the market price of our 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 if the market price per share is higher than the conversion price. We cannot assure our stockholders that they will be able to sell their shares of Fortissimo common stock in the open market, even if the market price per share is higher than the conversion price stated above, as there may not be sufficient liquidity in our securities when our stockholders wish to sell their shares.

If the holders of 907,000 or more Public Shares (an amount equal to 20% or more of the Public Shares) vote against the merger proposal and properly demand conversion of their shares, we will not be able to consummate the merger. In such case, or in any other circumstances in which the merger is not completed, Public Shares held by holders who demand conversion will not be converted into cash. However, in such circumstances, Fortissimo will be forced to liquidate and the holders of Public Shares will receive an amount 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

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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 Hacohen) 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 Hacohen 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

Stockholders of Fortissimo do not have appraisal rights in connection the merger under the DGCL.

Proxies and Proxy Solicitation Costs

We are soliciting proxies on behalf of our board of directors. This solicitation is being made by mail but also may be made by telephone or in person. We and our directors, officers and employees may also solicit proxies in person, by telephone or by other electronic means.

We have hired Morrow & Co., LLC to assist in the proxy solicitation process. We will pay Morrow & Co., LLC a fee of approximately $12,500 plus disbursements. Such fee will be paid with funds outside of the trust account.

We will ask banks, brokers and other institutions, nominees and fiduciaries to forward its proxy materials to their principals and to obtain their authority to execute proxies and voting instructions. We will reimburse them for their reasonable expenses.

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THE MERGER PROPOSAL

The discussion in this document of the merger and the principal terms of the merger agreement by and among Fortissimo, Psyop and the shareholders of Psyop is subject to, and is qualified in its entirety by reference to, the merger agreement. A copy of the merger agreement, as amended and restated, is attached as Annex A to this proxy statement.

Structure of the Merger

On January 15, 2008, Fortissimo entered into the merger agreement with Merger Sub, Psyop, Blacklist, Psyop s shareholders and Justin Booth-Clibborn, as representative of Psyop s shareholders, which was amended on May 12, 2008 and August 1, 2008. Pursuant to the merger agreement, as amended, Merger Sub will merge into Psyop, with Psyop being the surviving corporation and becoming a wholly owned subsidiary of Fortissimo. Within 10 days thereafter, Psyop will merge into Fortissimo, which will change its name to Psyop, Inc. The merger agreement also provides that Fortissimo will purchase all of the outstanding membership interests of Blacklist. As a result of such purchase, Blacklist will become a wholly owned subsidiary of Fortissimo. The combination of these events is referred to as the merger in this proxy statement.

The merger is expected to be consummated in the summer of 2008, after the required approval by the stockholders of Fortissimo and the fulfillment of certain other conditions, as described in this proxy statement.

Merger Consideration

Closing 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 $4,140,079 in cash.
Cash Bonus Consideration. The Psyop shareholders will also receive $3,000,000 in cash for each of the years 2008 and 2009 in which Psyop achieves at least 100% of specified EBITDA milestones for such year, as set forth in the table below. If Psyop achieves 90% or more but less than 100% of a specified EBITDA milestone for a year, then the Psyop shareholders will receive an amount equal to the product of $3,000,000 and the actual EBITDA achieved for such year divided by the EBITDA milestone for such year.

If Psyop achieves more than 50% but less than 100% of the specified EBITDA milestone for 2008, and if Psyop achieves in excess of 100% of the specified EBITDA milestone for 2009, then the Psyop shareholders will receive a catch-up bonus payment for 2008, calculated as described below.

The catch-up pro rata percentage shall be equal to a fraction, the numerator of which is the dollar amount by which Psyop s 2009 actual EBITDA exceeds the specified EBITDA milestone for 2009 and the denominator of which shall be the dollar amount by which Psyop s 2008 actual EBITDA falls short of the specified EBITDA milestone for 2008, provided, however, that under no circumstances shall the catch-up pro rata percentage exceed 100%.

If Psyop achieves more than 50%, but less than 75%, of the specified EBITDA milestone for 2008, and if Psyop achieves in excess of 100% of the specified EBITDA milestone for 2009, then the Psyop shareholders will receive, following the determination of Psyop s 2009 year-end financial results, a cash bonus payment in an amount equal to

the product of (A) the catch-up pro rata percentage and (B) $3,000,000, up to a maximum of $2,250,000; and
If Psyop achieves 75% or more, but less than 100%, of the specified EBITDA milestone for 2008, and if Psyop achieves in excess of 100% of the specified EBITDA milestone for 2009, then the Psyop shareholders will receive, following the determination of Psyop s 2009 year-end financial results, a cash bonus payment in an amount equal to the product of (A) the catch-up pro rata percentage and (B) $3,000,000, up to a maximum of $3,000,000;

provided, *however*, that under no circumstances will the aggregate amount of the 2008 EBITDA cash bonus consideration (aggregating both amounts paid following the determination of Psyop s 2008 year-end financial results and amounts paid following the determination of Psyop s 2009 year-end financial results) exceed $3,000,000.

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Contingent Consideration. The Psyop shareholders will also be entitled to receive additional payments of shares of Fortissimo common stock and cash based on Psyop s achievement of specified revenue and EBITDA milestones in the years 2008, 2009 and 2010. Such payments are referred to in the merger agreement as contingent payments. Contingent payments will be payable two-thirds in shares 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. Samuel Selinger, a shareholder of Psyop and party to the merger agreement who resigned as an officer and employee as of June 30, 2008, will be entitled to receive his proportionate share of the contingent consideration, except that he has relinquished his rights to receive any contingent consideration with respect to the 2010 revenue and EBITDA milestones. His share of such consideration, if earned, will be allocated among the other Psyop shareholders. Mr. Selinger remains a shareholder of Psyop and will be entitled to receive all other elements of merger consideration. The following table sets forth the milestones and the contingent payment to which the Psyop shareholders will be entitled if 100% of the milestones are achieved:

Year	Revenue Milestone	Revenue Earnout Payment (100% of Milestone)	EBITDA Milestone	EBITDA Earnout Payment (100% of Milestone)
2008	$ 31,000,000	$ 2,000,000	$ 4,700,000	$ 2,000,000
2009	$ 48,000,000	$ 2,000,000	$ 7,000,000	$ 2,000,000
2010	$ 59,000,000	$ 1,500,000	$ 10,000,000	$ 1,500,000
Totals		$ 5,500,000		$ 5,500,000

The Psyop shareholders will be entitled to contingent payments in 2008 if 90% of the revenue milestone is reached, in which event the contingent payment will be 90% of the amount set forth in the above table, or if 85% of the EBITDA milestone is achieved, in which event the contingent payment will be 85% of the amount set forth in the above table. They will also be entitled to contingent payments in 2009 and 2010 if 85% of the respective revenue or EBITDA milestones are reached, in which event the respective contingent payments will be 85% of the amount set forth in the above table. The contingent payment they will be entitled to will increase proportionally up to 125% of the contingent payment amount set forth in the table if 125% of the milestone amount is achieved. The maximum contingent payment that the Psyop shareholders may receive with respect to any milestone is 125% of the contingent payment amount set forth in the above table; no greater contingent payment will be made even if the achievement is greater than 125% of the milestone. The foregoing contingent payments 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 following table sets forth the minimum contingent payment (if the applicable minimum percentage of a milestone is achieved) and maximum contingent payment (if at least 125% of a milestone is achieved) that the Psyop shareholders may receive for each of the milestones:

Year	Minimum Revenue Payment (90% of Milestone for 2008 and 85% of Milestone for 2009 and 2010)	Maximum Revenue Payment (125% of Milestone)	Minimum EBITDA Payment (85% of Milestone)	Maximum EBITDA Payment (125% of Milestone)
2008	$ 1,800,000	$ 2,500,000	$ 1,700,000	$ 2,500,000
2009	$ 1,700,000	$ 2,500,000	$ 1,700,000	$ 2,500,000
2010	$ 1,275,000	$ 1,875,000	$ 1,275,000	$ 1,875,000
Totals	$ 4,775,000	$ 6,875,000	$ 4,675,000	$ 6,875,000

For purposes of these contingent payments, EBITDA is defined in the merger agreement to mean Psyop s earnings before interest, taxes, depreciation and amortization, except that in 2008, EBITDA shall be adjusted to exclude the following items from expenses: (i) up to an aggregate of $750,000 in costs incurred by Psyop in connection with (A) the closing of the business combination and (B) those legal, accounting and other similar costs incurred by Psyop solely as a result of its operation as a public company; (ii) up to an aggregate

of $375,000 of general and administrative costs incurred in connection with the establishment of a new office in Los Angeles, CA; (iii) up to an aggregate of $330,000 in costs associated with market research and investments in new business initiatives; and (iv) the Black-Scholes valuation of any stock-based awards granted during 2008 under the equity incentive plan that will be implemented, subject to stockholder approval, at the time of the consummation of the merger; and provided further that with respect to the calculation of Actual EBITDA for the Annual Contingent Consideration Periods ending December 31, 2009 and December 31, 2010, EBITDA shall be adjusted to exclude from expenses the Black-Scholes valuation of any stock-based awards granted during 2008, 2009 or 2010, as applicable, under the equity incentive plan that will be implemented, subject to stockholder approval, at the time of the consummation of the merger. Any contingent consideration or additional consideration payment made pursuant to the merger agreement will not be deducted from earnings for that year for the purpose of calculating the amount of the EBITDA earnout payment. Please see *The Merger Proposal Restricted Stock Agreements*.

Additional Consideration. 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, and intermediate payments will increase proportionally, 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.

In order to further align the interests of Psyop sharehold