

EXHIBIT L

BK Industries, Inc.

(\$ in millions)

CEO: Melissa Theuriau
CFO: Zinedine Zidane

Location: Paris, France
HQ Telephone: 33 1 40 55 20 20

Company Description	Situation Summary																				
BK Industries, Inc. ("BK") designs and manufactures exterior products for the automotive industry in North America and Europe. Its products are used by original equipment manufacturers or their suppliers in automobile body components, such as doors, fenders, body side panels, and pillars. The company provides prototype design, engineering, laser welding of tailored blanks, tailor welded tubes, and other laser welding and cutting services of automotive components. It markets its products and services through its direct sales force. BK has a joint venture with Sumitomo Corporation. The company was founded in 1978 as Turnbear Industries and in 2003 was renamed as BK Industries, Inc.	<table border="0"> <tr><td>Cash and Equivalents</td><td style="text-align: right;">\$300.0</td></tr> <tr><td>Total Liquidity (Cash and Availability)</td><td style="text-align: right;">\$525.0</td></tr> <tr><td>Total Secured Obligations</td><td style="text-align: right;">\$800.0</td></tr> <tr><td>Total Unsecured Debt</td><td style="text-align: right;">\$875.0</td></tr> <tr><td>Total Debt</td><td style="text-align: right;">\$1,800.0</td></tr> <tr><td>Total Secured Debt / EBITDA</td><td style="text-align: right;">1.5x</td></tr> <tr><td>Total Debt / EBITDA</td><td style="text-align: right;">3.3x</td></tr> <tr><td>Net Debt / EBITDA</td><td style="text-align: right;">2.8x</td></tr> <tr><td>LTM EBITDA/Cash Interest</td><td style="text-align: right;">3.9x</td></tr> <tr><td>(LTM EBITDA-CapEx)/Cash Interest</td><td style="text-align: right;">1.8x</td></tr> </table>	Cash and Equivalents	\$300.0	Total Liquidity (Cash and Availability)	\$525.0	Total Secured Obligations	\$800.0	Total Unsecured Debt	\$875.0	Total Debt	\$1,800.0	Total Secured Debt / EBITDA	1.5x	Total Debt / EBITDA	3.3x	Net Debt / EBITDA	2.8x	LTM EBITDA/Cash Interest	3.9x	(LTM EBITDA-CapEx)/Cash Interest	1.8x
Cash and Equivalents	\$300.0																				
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Total Secured Obligations	\$800.0																				
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Financial Information	Fiscal Year Ended			LTM Ended	Six Months Ended	
	3/31/2004	3/31/2005	3/31/2006	9/30/2006	9/30/2005	9/30/2006
Net Sales	\$5,823.7	\$6,315.6	\$5,917.3	\$6,290.4	\$3,021.1	\$3,394.2
<i>% Growth</i>		8.4%	-6.3%		12.3%	
Cost of Sales	4,781.2	5,186.1	4,922.4	\$5,243.5	2,506.0	2,827.1
Gross Profit	1,042.5	1,129.5	995.0	1,047.0	515.1	567.1
<i>% Margin</i>	17.9%	17.9%	16.8%	16.6%	17.1%	16.7%
SG&A	749.3	838.0	778.5	\$818.8	398.3	438.6
Operating Income	293.3	291.6	216.5	228.1	116.8	128.5
<i>% Margin</i>	5.0%	4.6%	3.7%	3.6%	3.9%	3.8%
Add: D&A	317.3	333.5	297.3	\$311.5	185.3	199.5
Adjusted EBITDA	\$610.5	\$625.1	\$513.7	\$539.6	\$302.1	\$328.0
<i>% Margin</i>	10.5%	9.9%	8.7%	8.6%	10.0%	9.7%
Interest Expense (net)	87.6	90.0	112.5	\$138.5	63.0	89.0
Capital Expenditures	290.1	280.7	260.1	\$284.1	130.2	154.1
Adjusted EBITDA/Interest Expense (net)	7.0x	6.9x	4.6x	3.9x	4.8x	3.7x
(Adjusted EBITDA-CapEx)/Interest Expense (net)	3.7x	3.8x	2.3x	1.8x	2.7x	2.0x

Capital Structure	Amount	Interest Rate	Maturity	Interest Payable	S&P/Moody's
Secured Debt					
Revolving Credit Facility	\$50.0	LIBOR	10/17/2009	Quarterly	BB+ / Ba1
Tem Loan A	750.0	LIBOR + 1.0%	10/17/2010	Quarterly	BB+ / Ba1
Total Secured Debt	\$800.0				
Unsecured Debt					
Floating Rate Note	\$175.0	Floating	7/1/2009	Semi-annual	BB+ / Ba1
7.50% Subordinated Notes	350.0	7.500%	7/1/2011	Monthly	BB / Ba2
8.50% Subordinated Notes	300.0	8.500%	7/1/2016	Monthly	BB / Ba2
9.50% Subordinated Notes	50.0	9.500%	7/1/2018	Monthly	BB / Ba2
Total Unsecured Debt	\$875.0				
Other Short-Term Borrowings	\$125.0	Variable	NA	NA	NR
Total Debt	\$1,800.0				
Less: Cash	300.0				
Net Debt	\$1,500.0				

Market Value of Equity	1/12/2007
Common Price per Share	\$17.90
Shares Outstanding	76.7
Common Equity	1,372.9
Preferred Stock	0.0
Total Equity	1,372.9
Net Debt	1,500.0
Total Enterprise Value	\$2,872.9
Net Debt/Enterprise Value	52.2%

Balance Sheet Items	3/31/2005	3/31/2006	9/30/2006
Accounts Receivable	\$875.1	\$829.7	\$857.6
Inventory	385.4	388.1	420.1
Other Current Assets	0.0	6.5	281.0
Accounts Payable	732.9	727.0	862.9
Other Current Liabilities	744.2	750.8	940.5
Working Capital	(\$216.6)	(\$253.5)	(\$244.7)
Accounts Receivable Days	50 Days	50 Days	49 Days
Inventory Days	27 Days	28 Days	29 Days
Accounts Payable Days	51 Days	53 Days	59 Days
Plant, Property & Equipment, Net	\$1,321.9	\$1,205.0	\$1,246.1

Liquidity Analysis	9/30/2006
Cash and Equivalents	\$300.0
Credit Facility Availability	225.0
Total Liquidity	\$525.0

Leverage Ratios	9/30/2006
Total Secured Debt / EBITDA	1.5x
Total Debt / EBITDA	3.3x
Net Debt / EBITDA	2.8x

EXHIBIT L

Cashmere Corp.

(\$ in millions)

CEO: Augustus Brady
CFO: Ron English

Location: Ann Arbor, MI
HQ Telephone: 734-751-5600

Company Description	Situation Summary																				
Cashmere Corporation ("Cashmere") is a tier 1 automotive supplier fully focused on the design, production and sale of lighting components, systems and modules for cars and trucks. Cashmere automotive lighting products such as Xenon lamps, work lamps, LED lighting, warning lights, and bulbs. It provides a range of electrics, electronics, and accessories for vehicles including switches, horns, fans, and map lights. Additionally, it offers design, engineering, testing, and customer support services. The company was founded by Mario Grady in 1993 and is headquartered in Ann Arbor, MI.	<table border="0"> <tr> <td>Cash and Equivalents</td> <td style="text-align: right;">\$10.7</td> </tr> <tr> <td>Total Liquidity (Cash and Availability)</td> <td style="text-align: right;">\$30.7</td> </tr> <tr> <td>Total Secured Obligations</td> <td style="text-align: right;">\$45.0</td> </tr> <tr> <td>Total Unsecured Debt</td> <td style="text-align: right;">\$75.0</td> </tr> <tr> <td>Total Debt</td> <td style="text-align: right;">\$128.0</td> </tr> <tr> <td>Total Secured Debt / EBITDA</td> <td style="text-align: right;">1.2x</td> </tr> <tr> <td>Total Debt / EBITDA</td> <td style="text-align: right;">3.4x</td> </tr> <tr> <td>Net Debt / EBITDA</td> <td style="text-align: right;">3.1x</td> </tr> <tr> <td>LTM EBITDA/Cash Interest</td> <td style="text-align: right;">3.1x</td> </tr> <tr> <td>(LTM EBITDA-CapEx)/Cash Interest</td> <td style="text-align: right;">2.1x</td> </tr> </table>	Cash and Equivalents	\$10.7	Total Liquidity (Cash and Availability)	\$30.7	Total Secured Obligations	\$45.0	Total Unsecured Debt	\$75.0	Total Debt	\$128.0	Total Secured Debt / EBITDA	1.2x	Total Debt / EBITDA	3.4x	Net Debt / EBITDA	3.1x	LTM EBITDA/Cash Interest	3.1x	(LTM EBITDA-CapEx)/Cash Interest	2.1x
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Financial Information	Fiscal Year Ended			LTM Ended	Nine Months Ended	
	12/31/2003	12/31/2004	12/31/2005	9/30/2006	9/30/2005	9/30/2006
Net Sales	\$183.8	\$332.6	\$363.8	\$399.6	\$267.4	\$303.2
<i>% Growth</i>		81.0%	9.4%			13.4%
Cost of Sales	156.9	294.7	326.0	354.0	239.8	273.3
Gross Profit	26.9	37.9	37.8	45.6	27.6	29.9
<i>% Margin</i>	14.6%	11.4%	10.4%	11.4%	10.3%	9.9%
SG&A	11.6	15.9	16.0	\$18.3	11.0	13.3
Operating Income	15.3	22.0	21.8	27.3	16.6	16.6
<i>% Margin</i>	8.3%	6.6%	6.0%	6.8%	6.2%	5.5%
Add: D&A	7.2	9.7	10.3	10.2	7.6	7.5
Adjusted EBITDA	\$22.5	\$31.7	\$32.1	\$37.5	\$24.2	\$24.1
<i>% Margin</i>	12.2%	9.5%	8.8%	9.4%	9.1%	7.9%
Interest Expense	6.5	7.6	10.1	12.1	6.1	8.1
Capital Expenditures	9.8	9.1	15.1	12.4	11.2	8.5
Adjusted EBITDA/Interest Expense	3.5x	4.2x	3.2x	3.1x	4.0x	3.0x
(Adjusted EBITDA-CapEx)/Interest Expense	2.0x	3.0x	1.7x	2.1x	2.1x	1.9x

Capital Structure	Amount	Interest Rate	Maturity	Interest Payable	S&P/Moody's
Secured Debt					
Revolving Credit Facility	\$45.0	LIBOR + 2.0%	4/1/2009	Monthly	NR
Total Secured Debt	\$45.0				
Unsecured Debt					
Convertible Fixed-Rate Subordinated Notes	\$75.0	10.000%	3/31/2007	Semi-annual	BB- / Ba3
Total Unsecured Debt	\$75.0				
Other Short-Term Borrowings	\$8.0	Variable	NA	NA	NR
Total Debt	\$128.0				
Less: Cash	10.7				
Net Debt	\$117.3				

Market Value of Equity	1/12/2007	Balance Sheet Items	12/31/2004	12/31/2005	9/30/2006
Common Price per Share	\$8.95	Accounts Receivable	\$42.3	\$63.8	\$57.5
Shares Outstanding	14.1	Inventory	20.6	22.0	30.2
Common Equity	126.1	Accounts Payable	42.2	55.8	49.2
Preferred Stock	0.0	Other Current Liabilities	3.2	5.9	5.6
Total Equity	126.1	Working Capital	\$17.6	\$24.0	\$32.9
Net Debt	117.3	Accounts Receivable Days	46 Days	63 Days	52 Days
Total Enterprise Value	\$243.4	Inventory Days	25 Days	24 Days	31 Days
Net Debt/Enterprise Value	48.2%	Accounts Payable Days	52 Days	62 Days	50 Days
		Plant, Property & Equipment, Net	\$49.8	\$57.3	\$58.8

Liquidity Analysis	9/30/2006	Leverage Ratios	9/30/2006
Cash and Equivalents	\$10.7	Total Secured Debt / EBITDA	1.2x
Credit Facility Availability	20.0	Total Debt / EBITDA	3.4x
Total Liquidity	\$30.7	Net Debt / EBITDA	3.1x

EXHIBIT L

Emerald Automotive Corporation

(\$ in millions)

CEO: Richard Herbstreit
CFO: Clifford Tressel

Location: Columbus, OH
HQ Telephone: 614-456-4729

Company Description	Situation Summary																				
Emerald Automotive Corporation ("Emerald") manufactures automotive systems, modules and components to OEM's. The company offers interior products, such as cockpit modules, door modules, and console modules and climate control products and systems consisting of heat exchangers, climate controls, compressors, and fluid transport systems, as well as powertrain cooling related technologies. In addition, it offers electronic products, including audio systems; driver information systems; and information, entertainment, and multimedia systems. It sells its products primarily to vehicle manufacturers, as well as to other suppliers and assemblers. Emerald was founded in 2000.	<table border="0"> <tr><td>Cash and Equivalents</td><td style="text-align: right;">\$400.0</td></tr> <tr><td>Total Liquidity (Cash and Availability)</td><td style="text-align: right;">\$1,410.0</td></tr> <tr><td>Total Secured Obligations</td><td style="text-align: right;">\$750.0</td></tr> <tr><td>Total Unsecured Debt</td><td style="text-align: right;">\$800.0</td></tr> <tr><td>Total Debt</td><td style="text-align: right;">\$1,550.0</td></tr> <tr><td>Total Secured Debt / EBITDA</td><td style="text-align: right;">1.6x</td></tr> <tr><td>Total Debt / EBITDA</td><td style="text-align: right;">3.4x</td></tr> <tr><td>Net Debt / EBITDA</td><td style="text-align: right;">2.5x</td></tr> <tr><td>LTM EBITDA/Cash Interest</td><td style="text-align: right;">2.9x</td></tr> <tr><td>(LTM EBITDA-CapEx)/Cash Interest</td><td style="text-align: right;">NMF</td></tr> </table>	Cash and Equivalents	\$400.0	Total Liquidity (Cash and Availability)	\$1,410.0	Total Secured Obligations	\$750.0	Total Unsecured Debt	\$800.0	Total Debt	\$1,550.0	Total Secured Debt / EBITDA	1.6x	Total Debt / EBITDA	3.4x	Net Debt / EBITDA	2.5x	LTM EBITDA/Cash Interest	2.9x	(LTM EBITDA-CapEx)/Cash Interest	NMF
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Financial Information	Fiscal Year Ended			LTM Ended	Six Months Ended	
	3/31/2004	3/31/2005	3/31/2006	9/30/2006	9/30/2005	9/30/2006
Net Sales	\$17,660.0	\$18,657.0	\$16,976.0	\$12,948.0	\$9,990.0	\$5,962.0
<i>% Growth</i>		5.6%	-9.0%			-40.3%
Cost of Sales	17,108.0	17,769.0	16,422.0	\$12,152.0	9,600.0	5,330.0
Gross Profit	552.0	888.0	554.0	796.0	390.0	632.0
<i>% Margin</i>	3.1%	4.8%	3.3%	6.1%	3.9%	10.6%
SG&A	988.0	980.0	946.0	\$784.0	524.0	362.0
Operating Income	(436.0)	(92.0)	(392.0)	12.0	(134.0)	270.0
<i>% Margin</i>	(2.5%)	(0.5%)	(2.3%)	0.1%	(1.3%)	4.5%
Add: D&A	677.0	685.0	595.0	\$447.0	356.0	208.0
Adjusted EBITDA	\$241.0	\$593.0	\$203.0	\$459.0	\$222.0	\$478.0
<i>% Margin</i>	1.4%	3.2%	1.2%	3.5%	2.2%	8.0%
Interest Expense (net)	77.0	85.0	132.0	\$157.0	60.0	85.0
Capital Expenditures	872.0	827.0	585.0	\$491.0	277.0	183.0
Adjusted EBITDA/Interest Expense (net)	3.1x	7.0x	1.5x	2.9x	3.7x	5.6x
(Adjusted EBITDA-CapEx)/Interest Expense (net)	NMF	NMF	NMF	NMF	NMF	3.5x

Capital Structure	Amount	Interest Rate	Maturity	Interest Payable	S&P/Moody's
Secured Debt					
Revolving Credit Facility	\$0.0	LIBOR + 3.000%	6/13/2013	Monthly	B-/Caa1
Seven-year term loan due June 13, 2013	750.0	LIBOR + 3.000%	6/13/2013	Monthly	B-/Caa1
Total Secured Debt	\$750.0				
Unsecured Debt					
8.25% Notes	\$450.0	8.250%	8/1/2010	Semi-annual	B-/Caa1
7.00% Notes	200.0	7.000%	3/10/2014	Semi-annual	B-/Caa1
Other	150.0	NA	NA	NA	NR
Total Unsecured Debt	\$800.0				
Total Debt	\$1,550.0				
Less: Cash	400.0				
Net Debt	\$1,150.0				

Market Value of Equity	1/12/2007
Common Price per Share	\$8.30
Shares Outstanding	96.3
Common Equity	799.3
Preferred Stock	0.0
Total Equity	799.3
Net Debt	1,150.0
Total Enterprise Value	\$1,949.3
Net Debt/Enterprise Value	59.0%

Balance Sheet Items	3/31/2005	3/31/2006	9/30/2006
Accounts Receivable	\$2,032.0	\$1,390.4	\$1,459.2
Inventory	889.0	537.0	570.0
Other Current Assets	0.0	0.0	238.0
Accounts Payable	1,994.4	1,442.4	1,368.0
Other Current Liabilities	894.0	648.0	674.0
Working Capital	\$32.6	(\$163.0)	\$225.2
Accounts Receivable Days	39 Days	29 Days	41 Days
Inventory Days	18 Days	12 Days	17 Days
Accounts Payable Days	40 Days	32 Days	41 Days
Plant, Property & Equipment, Net	\$5,303.0	\$2,973.0	\$3,029.0

Liquidity Analysis	9/30/2006
Cash and Equivalents	\$400.0
Credit Facility Availability	1,010.0
Total Liquidity	\$1,410.0

Leverage Ratios	9/30/2006
Total Secured Debt / EBITDA	1.6x
Total Debt / EBITDA	3.4x
Net Debt / EBITDA	2.5x

EXHIBIT L

Excellent Technologies

CEO: Wally Gordon
CFO: Jessica Morris

Location: Alpharetta, GA
HQ Telephone: 678-566-9000

Company Description	Situation Summary																				
Excellent Technologies ("Excellent") manufactures lead acid batteries used in transportation, motive power, network power and military applications. Its transportation batteries include ignition and lighting batteries for multiple classes of vehicles, motorcycles, boats, and other applications. It offers industrial energy batteries for motive power and network power applications. The motive power batteries are used in the materials handling industry for forklifts and electric counter balance trucks, pedestrian pallet trucks, low level order pickers, turret trucks, tow tractors, reach trucks, and very narrow aisle trucks, as well as in other industries, including machinery in the floor cleaning market, the golf cart market, the powered wheelchair market, mining locomotives, electric road vehicles, electric boats, and nonmilitary submersible vehicles. The Company is headquartered in Alpharetta, GA.	<table border="0"> <tr><td>Cash and Equivalents</td><td style="text-align: right;">\$37.0</td></tr> <tr><td>Total Liquidity (Cash and Availability)</td><td style="text-align: right;">\$53.4</td></tr> <tr><td>Total Secured Obligations</td><td style="text-align: right;">\$623.6</td></tr> <tr><td>Total Unsecured Debt</td><td style="text-align: right;">\$83.4</td></tr> <tr><td>Total Debt</td><td style="text-align: right;">\$718.8</td></tr> <tr><td>Total Secured Debt / EBITDA</td><td style="text-align: right;">4.7x</td></tr> <tr><td>Total Debt / EBITDA</td><td style="text-align: right;">5.4x</td></tr> <tr><td>Net Debt / EBITDA</td><td style="text-align: right;">5.2x</td></tr> <tr><td>LTM EBITDA/Cash Interest</td><td style="text-align: right;">1.7x</td></tr> <tr><td>(LTM EBITDA-CapEx)/Cash Interest</td><td style="text-align: right;">1.0x</td></tr> </table>	Cash and Equivalents	\$37.0	Total Liquidity (Cash and Availability)	\$53.4	Total Secured Obligations	\$623.6	Total Unsecured Debt	\$83.4	Total Debt	\$718.8	Total Secured Debt / EBITDA	4.7x	Total Debt / EBITDA	5.4x	Net Debt / EBITDA	5.2x	LTM EBITDA/Cash Interest	1.7x	(LTM EBITDA-CapEx)/Cash Interest	1.0x
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Financial Information	Fiscal Year Ended			LTM Ended	Three Months Ended	
	6/30/2004	6/30/2005	6/30/2006	9/30/2006	9/30/2005	9/30/2006
Net Sales	\$2,500.5	\$2,690.9	\$2,819.9	\$2,833.8	\$669.3	\$683.2
<i>% Growth</i>		4.8%	4.8%			2.1%
Cost of Sales	1,991.2	2,277.9	2,413.0	\$2,370.9	567.1	525.0
Gross Profit	509.3	413.0	406.9	462.9	102.2	158.2
<i>% Margin</i>	20.4%	15.3%	14.4%	16.3%	15.3%	23.2%
SG&A	426.0	444.4	462.1	\$453.1	121.0	112.0
Operating Income	83.3	(31.4)	(55.2)	9.8	(18.8)	46.2
<i>% Margin</i>	3.3%	(1.2%)	(2.0%)	0.3%	(2.8%)	6.8%
Add: D&A	97.8	116.6	122.4	\$122.6	30.3	30.5
Adjusted EBITDA	\$181.1	\$85.2	\$67.2	\$132.4	\$11.5	\$76.7
<i>% Margin</i>	7.2%	3.2%	2.4%	4.7%	1.7%	11.2%
Interest Expense (net)	99.0	51.5	69.5	75.7	16.1	22.3
Capital Expenditures	65.1	76.3	58.1	54.6	11.5	8.0
Adjusted EBITDA/Interest Expense (net)	1.8x	1.7x	1.0x	1.7x	0.7x	3.4x
(Adjusted EBITDA-CapEx)/Interest Expense (net)	1.2x	0.2x	0.1x	1.0x	0.0x	3.1x

Capital Structure	Amount	Interest Rate	Maturity	Interest Payable	S&P/Moody's
Secured Debt					
Revolving Credit Facility	\$333.6	LIBOR	2009-2010	Monthly	CCC/B1
10.5% Senior Secured Notes	290.0	10.500%	3/15/2013	Semi-annual	CC/Caa1
Total Secured Debt	\$623.6				
Unsecured Debt					
Convertible Senior Subordinated Notes	\$60.0	3.890%	9/18/2013	Quarterly	CC/Caa1
Other	23.4	Up to 11.000%	2015	NA	NR
Total Unsecured Debt	\$83.4				
Other Short-Term Borrowings	11.8	Variable	NA	NA	NR
Total Debt	\$718.8				
Less: Cash	37.0				
Net Debt	\$681.8				

Market Value of Equity	1/12/2007
Common Price per Share	\$9.23
Shares Outstanding	23.0
Common Equity	212.3
Preferred Stock	0.0
Total Equity	212.3
Net Debt	681.8
Total Enterprise Value	\$894.1
Net Debt/Enterprise Value	76.3%

Balance Sheet Items	6/30/2005	6/30/2006	9/30/2006
Accounts Receivable	\$687.7	\$617.7	\$589.6
Inventory	397.7	414.9	437.7
Other Current Assets	1.7	3.2	3.2
Accounts Payable	340.5	360.5	353.4
Other Current Liabilities	396.7	300.6	296.0
Working Capital	\$349.9	\$374.7	\$381.1
Accounts Receivable Days	92 Days	79 Days	75 Days
Inventory Days	63 Days	62 Days	66 Days
Accounts Payable Days	54 Days	54 Days	54 Days
Plant, Property & Equipment, Net	\$799.8	\$685.8	\$684.7

Liquidity Analysis	9/30/2006
Cash and Equivalents	\$37.0
Credit Facility Availability	16.4
Total Liquidity	\$53.4

Leverage Ratios	9/30/2006
Total Secured Debt / EBITDA	4.7x
Total Debt / EBITDA	5.4x
Net Debt / EBITDA	5.2x

