

EXHIBIT N

| Announce Date | Seller | Buyer | Business of Target | (Dollars in Millions) | | | Enterprise Value/ | | |
|---------------|---------------------------------|-------------------------------|--|-----------------------|---------|--------|-------------------|--------|--------|
| | | | | EV | Revenue | EBITDA | Revenue | EBITDA | EBIT |
| 15-Jul-06 | Lowenstein Automotive, Inc. | Progressive Metals Plc | Manufactures exterior metal components for OEMs | 583.3 | 747.8 | 102.3 | 0.78x | 5.7x | 12.5x |
| 12-Jun-06 | J. Peterman Automotive, Inc. | Falcon-Catcher | Manufactures plastic components and dashboards for automotive interiors | 650.0 | 764.7 | 79.3 | 0.85x | 8.2x | 14.1x |
| 8-May-06 | Star One Molded Products | Industrial Capital Group | Manufactures plastic components for automobile interior trim | 1,159.0 | 827.9 | 165.6 | 1.40x | 7.0x | 15.0x |
| 4-Apr-06 | STI Industries | Black Oak Partners | Manufactures aftermarket chrome and titanium performance wheels | 90.0 | 450.0 | (15.0) | 0.20x | NMF | NMF |
| 2-Apr-06 | Goddard Electric Corp. | RS Group | Manufactures electronic engine management systems for the automotive, construction and marine industries | 800.0 | 421.1 | 60.6 | 1.90x | 13.2x | 21.8x |
| 2-Jan-06 | First Tire Manufacturers Co. | Premium Rubber Corporation | Manufactures tires for a variety of industries | 85.0 | 100.0 | 12.1 | 0.85x | 7.0x | 11.00x |
| 8-Nov-05 | Lecoma Automotive Inc. | BK Industries | Supplies exterior vehicle appearance systems, designs and engineers exterior components | 350.0 | 875.0 | 61.4 | 0.40x | 5.7x | 9.3x |
| 25-Sep-05 | Laser Vehicle Products Co. | Lava International | Develops vehicle interior components | 548.0 | 928.8 | 137.0 | 0.59x | 4.0x | 5.4x |
| 15-Sep-05 | Vilvo International Inc. | Hallman Partners | Manufactures various lighting assemblies, modules and systems for cars and light trucks | 487.0 | 695.7 | 99.4 | 0.70x | 4.9x | 6.9x |
| 17-Jul-05 | Global Automotive Holdings Inc. | Truman Group | Manufactures exterior components for the domestic OEM automotive industry | 298.0 | 465.6 | 48.9 | 0.64x | 6.1x | 9.2x |
| 12-Jul-05 | Arizona Parts Corp. | Vibration Control Inc. | Manufactures interior vibration control and acoustic insulation systems for automotive OEM applications | 644.0 | 1,288.0 | 105.6 | 0.50x | 6.1x | 10.00x |
| 4-Jun-05 | Foullite, Inc. | First Pacific Partners | Manufactures automotive accessories for the aftermarket | 200.0 | 83.3 | 14.3 | 2.40x | 14.0x | 22.0x |
| 7-Apr-05 | Cloud Mills Co. | Automotive Capital Management | Manufactures lighting products for the domestic OEMs | 1,215.0 | 2,479.6 | 135.0 | 0.49x | 9.0x | 8.0x |
| 1-Apr-05 | MK Associates, Inc. | Falcon-Catcher | Manufactures molded plastic instrument panel and interior trim components | 265.0 | 422.5 | 50.5 | 0.63x | 5.2x | 9.2x |
| 21-Feb-05 | NNG Automotive | The Riverstone Group | Manufactures automotive lighting products and exterior bumpers and fascias | 878.9 | 2,197.3 | 162.8 | 0.40x | 5.4x | 8.7x |
| 19-Jan-05 | Scooter Enterprises | Sampson Capital | Refurbishes used automobile parts for aftermarket resale | 20.0 | 33.3 | (10.0) | 0.60x | NMF | NMF |
| 14-Jan-05 | Tiger Industrial Fasteners | JC Keene Equity Partners | Manufactures screws, nuts, bolts and fasteners for a number of applications | 145.8 | 153.5 | 18.2 | 0.95x | 8.0x | 15.0x |
| 3-Jan-05 | Superior Off-Road | Vorsane Partners | Manufactures aftermarket, off-road vehicle accessories, including winches, brush guards and roof racks | 45.0 | 57.0 | 5.1 | 0.79x | 8.9x | 12.7x |
| 7-Dec-04 | Steel Forms Inc. | Terminator Industrial Fund | Designer and supplier of steel wheels to the automotive aftermarket | 112.0 | 287.2 | (20.0) | 0.39x | NMF | NMF |
| 16-Oct-04 | Merkintite Performance Parts | Daniels Precision Parts | Produces aftermarket performance engine components | 144.0 | 128.6 | 15.5 | 1.12x | 9.3x | 15.3x |
| 12-Sep-04 | Target Automotive Components | Pollock Group | Supplies batteries to the automotive, recreational and agricultural industries | 978.0 | 873.2 | 105.2 | 1.12x | 9.3x | 15.3x |