

January 19, 2012

RE: PARKLAND STATUS REPORT

As we begin 2012, our 23rd year in business, I would like to update you on the very exciting and action-packed year we had in 2011, working on projects in Ohio, New York, Pennsylvania and Florida.

During the year, we were actively involved in several bankruptcy cases, in a number of different capacities:

- Financial Advisor for a leading distributor of petroleum and lubricants
- Financial advisor for the Creditors Committee of a construction equipment company
- Chief Restructuring Officer for a VOIP telecommunications company
- Liquidation Trustee for a plastics company
- Chapter 7 Trustee for a hospital
- Financial advisor for a land bank company

We also functioned as Interim managers and advisors to several private-equity owned and other companies. Our role in these cases was to develop and implement plans to significantly improve the companies' strategy, performance and profitability; and to assist in the transition to permanent management teams.

Other successful projects included:

- Assisting a regional restaurant chain in significant bottom line improvement
- Several business viability analyses
- The marketing and subsequent sale of a membership interest in a hotel
- An operational improvement and lean manufacturing project for a truck supplier
- Financial restructuring for a commercial plumbing company
- Developing and assisting in the implementation of a strategic plan for a sign company
- Developing a turnaround plan for a commercial printer
- Assisting a paper mill to develop a costing system to determine true customer profitability

In 2011, we had many successful SOAR to Strategic Excellence™ events and related implementation projects. SOAR is Parkland's proprietary and patent-pending business improvement system. SOAR gives us a significant competitive advantage because we are able to deliver more timely and consistent results—and achieve even greater returns for our clients. Parkland has expanded the distribution of SOAR, by offering it as a licensed product to accounting firms around the country, which allows them to grow their management consulting practices.

As in past years, I continue to serve on boards of directors and advisory boards of numerous businesses and non-profits—and, function as a coach to many CEOs and management teams.

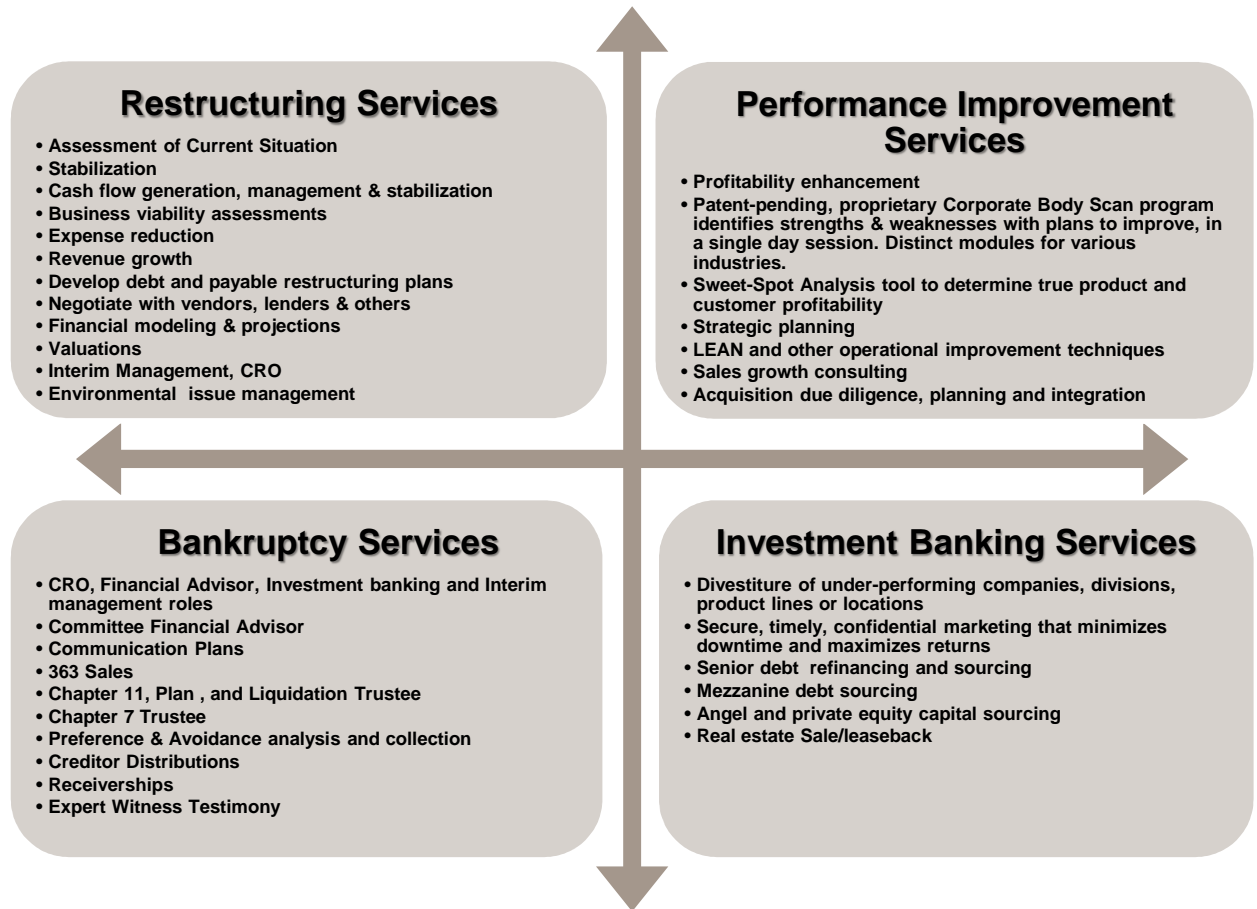
All the professionals at Parkland join me in wishing you a happy New Year, and we welcome the opportunity to serve you and the businesses in which you are involved toward achieving a great 2012. For more information about Parkland's services, please visit www.parkland.com and www.SOARcard.com or call me at 216-621-1985 Ext 3006.

With thanks and kind regards,

Larry Goddard
President



Parkland Services



Selected Segments Served

Manufacturing/Assembly

Commercial Printing, Inks, Converting, Paper Mills and Merchants; Aerospace/Defense; Die Casting; Automotive Products; Brick & Ceramic Tiles; Steelmaking Additives; Construction Equipment; Foundries; Metal Forging; Electronic Circuit Boards; Industrial Fasteners; Seating; Lighting; Windows/Doors; Machining, Metal Stamping; Pallets; Plastic Products/Injection Molding/ Blow Molding/ Thermo-forming/ Extrusion/Additives; Specialty Equipment; Switches/Speed Controls; Water Cooling/Filtration; Industrial Motors/Generators; Rubber Compounding, Molding; Ladders; Woodworking Machinery; Wood products

Distribution

Automobile Parts; Building Supplies; Camera accessories; Ceramic Tiles; Construction Equipment; Gift Items; Hydraulic Systems; Medical equipment; Paper; Petroleum & Lubricants; Photographic Products; Plumbing/HVAC; Steel Service Centers; Retail; Food Products; Groceries

Construction/Contracting

Ready-Mix Concrete; Asphalt; Aggregate; Corrosion Protection; Construction Management; Electrical; Fire damage/Restoration; Highway/Bridge; Industrial; Paving; Plumbing; Scaffolding; Steel Erection; Water/Sewage

Retail

Apparel; Banking; Bookstores; Confections; Convenience Stores; Department Stores; Footwear; Home Furnishings; Fitness/Recreation; Craft Stores; Consumer Products; Tee shirts; Retail fixtures

Other

Hospitality; Transportation/Trucking/ Logistics/Shipping; Explosives handling; Insurance; Banking; Nurseries; Dairies; Public Housing; Temporary Staffing; Audio-Visual services; Software programs/services; Museums; Telecommunications