

ELECTRONICS MANUFACTURING SERVICE PROVIDERS

Valuation Comparatives as of June 30, 2008

In USD 000's except per share data



Company Name	Symbol	Price	FDSO	Market Cap	LTD	Cash	EV	LTM Revenue	LTM EBITDA	LTM EBIT	LTM NI	EV/LTM Rev	EV/LTM EBITDA	EV/LTM EBIT	EV/LTM NI	MC/LTM Rev	MC/LTM EBITDA	MC/EBIT	MC/LTM NI
Celestica Inc.	CLS-T	8.42	230,400	1,940,925	758,800	1,212,100	1,487,625	8,003,100	286,100	160,100	109,400	0.19	5.20	9.29	13.60	0.24	6.78	12.12	17.74
Flextronics International	FLEX	9.40	838,039	7,877,567	3,720,000	1,761,700	9,835,867	29,670,700	691,700	209,800	(639,500)	0.33	14.22	46.88	nm	0.27	11.39	37.55	nm
Pinnacle Data Systems Inc.	PNS	1.45	7,817	11,335		290	11,045	67,165	1,668	1,011	28	0.16	6.62	10.92	394.45	0.17	6.80	11.21	404.81
Jabil Circuit, Inc.	JBL	16.41	210,033	3,446,642	1,147,800	860,100	3,734,342	12,644,610	425,940	213,720	88,060	0.30	8.77	17.47	42.41	0.27	8.09	16.13	39.14
Sanmina-SCI Corporation	SANM	1.28	530,971	679,643	1,480,300	981,600	1,178,343	8,759,000	(873,400)	(976,100)	(1,113,600)	0.13	nm	nm	nm	0.08	nm	nm	nm
Benchmark Electronics, Inc.	BHE	16.34	66,512	1,086,806	12,000	289,000	809,806	2,773,800	116,100	95,200	87,900	0.29	6.98	8.51	9.21	0.39	9.36	11.42	12.36
Plexus Corporation	PLXS	27.68	39,246	1,086,329	174,100	206,500	1,053,929	1,791,400	149,700	121,300	91,700	0.59	7.04	8.69	11.49	0.61	7.26	8.96	11.85
Radisys Corporation	RSYS	9.06	22,611	204,856	55,000	56,600	203,256	366,400	10,500	(16,200)	(1,390)	0.55	19.36	nm	nm	0.56	19.51	nm	nm
IEC Electronics Corporation	IECE	1.99	9,456	18,817	4,700		23,517	44,600	1,800	1,300	2,300	0.53	13.07	18.09	10.22	0.42	10.45	14.47	8.18
DDi Corporation	DDIC	6.01	21,349	128,307	1,400	17,800	111,907	187,100	20,200	3,900	1,900	0.60	5.54	28.69	58.90	0.69	6.35	32.90	67.53
Sigmatron International, Inc.	SGMA	5.93	3,823	22,670	32,700	3,800	51,570	167,700	8,100	5,000	(6,500)	0.31	6.37	10.31	nm	0.14	2.80	4.53	nm
Sypris Solutions, Inc.	SYPR	4.20	19,260	80,892	53,900	14,500	120,292	424,900	32,200	3,600	(100)	0.28	3.74	33.41	nm	0.19	2.51	22.47	nm
Sparton Corporation	SPA	4.20	9,811	41,206	8,058	2,928	46,336	229,806	(8,533)	(9,014)	(13,138)	0.20	nm	nm	nm	0.18	nm	nm	nm
CTS Corporation	CTS	10.05	33,707	338,755	92,300	45,400	385,655	712,000	52,400	45,000	32,200	0.54	7.36	8.57	11.98	0.48	6.46	7.53	10.52
Kimball Electronics Group	KBALB	8.28	36,942	305,880	400	82,400	223,880	1,352,000	37,200	14,600	(100)	0.17	6.02	15.33	nm	0.23	8.22	20.95	nm
Median												0.30	6.98	13.13	12.79	0.27	7.26	13.30	15.05

All balance sheet data as of last statement date

Exchange rates on 06/30/2008 (Celestica Inc.) 1 USD = 1.0185 CAD